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Part I.—Notifications by Government

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PUBLIC DEPARTMENT.

APPOINTMENT.

Fort St. George, April 15, 1912.

No. 224.—In supersession of Notification No. 62 published in the *Fort St. George Gazette*, dated the 8th February 1912, His Excellency the Governor is pleased to appoint Lieutenant T. K. Wilson to officiate as Adjutant of His Excellency the Governor's Body Guard in addition to his own duties as Squadron Officer.

MARRIAGE LICENSES.

Fort St. George, April 15, 1912.

No. 225.—Under section 9 of the Indian Christian Marriage Act, 1872, the license granted under the said section to Mettasila Anandam of the American Evangelical Lutheran Mission, Guntur district, on the 12th June 1893, is hereby revoked.

No. 226.—Under sections 6 and 9 of the Indian Christian Marriage Act, 1872, the licenses granted under the said sections to the Rev. Andreas Otto Richard Handmann of the Leipzig Evangelical Lutheran Mission, Tanjore district, on the 24th November 1902, are hereby revoked.

A. G. CARDEW,
Ag. Chief Secretary.

JUDICIAL DEPARTMENT.

LEAVE.

No. 205.—M. R. Ry. Bargur Nallappa Nayudu Krishnaswami Nayudu Garu, Deputy Superintendent of Police, Karur, privilege leave for one month and twenty-three days from or after the 2nd May 1912 under article 260 of the Civil Service Regulations.

APPOINTMENTS.

Fort St. George, April 4, 1912.

No. 266.—M.R Ry. Rao Bahadur Nayapathi Rangunatha Rao Avargal, Deputy Superintendent of Police, Ellore sub-division, Kistna district, to act as Superintendent of Police, Chittoor district.

No. 267.—M.R Ry. Rao Bahadur Vangapurma Ramaswami Ayyangar, Personal Assistant to the Superintendent of Police, Guntur district, to act as Superintendent of Police, Guntur district.

No. 268.—M.R.Ry. G. Rajagopala Rao Avargal, Acting Deputy Superintendent of Police, on relief at Penukonda, to be in charge of Ellore sub-division, Kistna district.

Fort St George, April 15, 1912.

No. 269.—Mr. Lionel Bell Gassan, Probationary Assistant Superintendent of Police, to be in charge of the Karur sub-division, Trichinopoly district.

With effect from the 13th January 1912.

No. 270.—M.R Ry. Ulliakudai Chidambara Venkatasubba Aiyar Avargal, Registrar of Assurances, Sixth Grade, sub. *pro tem.*, to be Registrar of Assurances, Fifth Grade, sub. *pro tem.*

No. 271.—Ghulam Mohiuddin Sahib, Registrar of Assurances, Seventh Grade, sub. *pro tem*, to be Registrar of Assurances, Sixth Grade, sub. *pro tem.*

With effect from the 24th January 1912.

No. 272.—M.R.Ry. Karukail Chandapilla Thomas Avargal, Registrar of Assurances, Sixth Grade, sub. *pro tem.*, to be Registrar of Assurances, Fifth Grade, sub. *pro tem.*

No 273.—Saiyid Adam Sahib, Registrar of Assurances, Seventh Grade, sub. *pro tem.*, to be Registrar of Assurances, Sixth Grade, sub. *pro tem.*

With effect from the 5th April 1912.

No. 274.—M.R.Ry. Zandhiyala Sitaramaiya Garu, Sub-Registrar, First Grade, to be Registrar of Assurances, Seventh Grade, sub *pro tem.*

POSTING.

No. 275.—M.R.Ry. Zandhiyala Sitaramaiya Garu, Registrar of Assurances, Seventh Grade, sub. *pro tem.*, to be Registrar of Assurances, Ganjam.

INVESTITURE OF POWERS.

Fort St. George, April 12, 1912.

No. 276.—Under section 192 of the Madras Estates Land Act, 1908 (1 of 1908), and section 138 (1) of the Code of Civil Procedure (Act V of 1908), the Governor in Council is pleased to direct that the undermentioned officer shall, in cases in which an appeal is allowed under the Madras Estates Land Act, 1908 (1 of 1908), take down the evidence with his own hand in the English language :—

Mr. Harold Hamilton Burkitt, Revenue Divisional Officer in the district of Ganjam.

Fort St. George, April 15, 1912.

No. 277.—Under section 138 (1) of the Code of Civil Procedure (Act V of 1908), the Governor in Council is pleased to direct that the undermentioned officer shall, in cases in which an appeal is allowed, take down the evidence with his own hand in the English language :—

Mr. Frederick Buisson Evans, Acting District Judge, Tanjore.

No. 278.—Under section 357 of the Code of Criminal Procedure, 1898, Mr. Frederick Buisson Evans, Acting Sessions Judge of Tanjore, is authorised to take down the evidence of witnesses with his own hand in the English language.

NOTIFICATIONS.

Fort St. George, March 30, 1912.

No. 279.—Whereas a Tamil pamphlet entitled "How to bring about the National Unity of the Indians", and purporting to have been printed at Pondicherry, contains matter which, in the opinion of the Governor in Council, has a tendency to excite disaffection towards the Government and is therefore of the nature described in section 4, sub-section (1), of the Indian Press Act, 1910, the Governor in Council, in exercise of the powers conferred by section 12, sub-section (1), of the said Act, declares that all copies of the said pamphlet are forfeited to His Majesty.

Fort St. George, April 10, 1912.

No. 280.—In exercise of the powers conferred by section 9, sub-section (4) of the Code of Criminal Procedure, 1898, the Governor in Council is pleased to appoint Mr Atul Chander Dutt, Sessions Judge of Ramnad, to be also Additional Sessions Judge of Madura during the vacation of the District Court, Madura.

Fort St. George, April 12, 1912.

No. 281.—In exercise of the powers conferred by clause (*a*) of sub-section (1) of section 4 of the Code of Criminal Procedure, 1898, the Governor in Council is pleased to abolish the police stations named in column 2 of the schedule hereto appended and to declare the places named in column 3 to be police stations including within their local areas the villages noted in column 3 of the schedule.

SCHEDULE.

Division in which at present included.	Police station to which at present attached.	Names of villages.	Circle in which hereafter included.	Police station to which hereafter attached.
Saidapet	Saidapet	Saidapet Government Farm Guindy Park	St. Thomas' Mount.	Saidapet town.
St. Thomas' Mount.	Mount No. I	St. Thomas' Mount Alandur	Do	St. Thomas' Mount

This cancels Judicial department notification No. 253 published at page 362 of Part I of the *Fort St George Gazette*, dated 2nd April 1912.

A. G. CARDEW,
Jr. Chief Secretary.

MARINE DEPARTMENT.

PERMITTED TO RETURN.

No. 23.—Mr. G. Leverett, Port Officer, is permitted to return to duty before the expiry of his leave.

A. G. CARDEW,
Ag. Chief Secretary.

REVENUE DEPARTMENT.

POSTINGS.

Fort St. George, April 9, 1912.

No. 155.—The following postings of Deputy Collectors are ordered:—

M.R Ry. Tiruvalandur Rangaswami Aiyangar Avargal, on relief by M R Ry. S. V. Kallapiran Pillai Avargal, from General duty, Trichinopoly, to General duty, Coimbatore.

M.R Ry. Annakavur Vedachala Aiyar Avargal, from General duty, Coimbatore, to Special duty under the Registrar of Co-operative Credit Societies—*vide* G.O. No. 813, Revenue, dated 20th March 1912.

T. E MOIR,
for Ag. Secretary to Government.

Fort St. George, April 10, 1912.

M.R.Ry. Tirumala Palleramudi Narasimhaswami Acharlyo Avargal, on return from leave, to General duty Nellore

M.R.Ry. Kilvidi Seshadri Srinivasachariar Avargal, from General duty, Nellore, to the Nellore treasury.

L. DAVIDSON,
Ag. Secretary to Government.

NOTIFICATIONS.

Fort St. George, April 2, 1912.

No. 154.—It is hereby notified that the services of M. Meenakshisundaram Aiyar, Second clerk, Stationary Sub-Magistrate's office, Salter, and acting Record clerk, Collector's office, Ramnad, have been dispensed with, and that he is ineligible for re-employment in any department of Government

Fort St. George, April 10, 1912.

No. 156.—Under section 3 (h) of the Madras Salt Act IV of 1889, His Excellency the Governor in Council is pleased to invest the officers named below with the powers of an Inspector under sections 53—67 (inclusive) of the said Act :—

Name.	Rank.
Mr. C. S. B. Stricke	.. Assistant Inspector, Third Grade, and sub *pro tem.* Second Grade
Shah Ali Sahib	.. Assistant Inspector, Third Grade.
Mr. D. G. Rogers	.. Do. do.
M.R Ry. C. Krishna Menon ..	.. Assistant Inspector, Third Grade, and sub *pro tem.* Second Grade.
M.R Ry. S. Balaramakrishnulu ..	.. Assistant Inspector, Second Grade.
M.R.Ry. P. Krishnaswami Chetti ..	.. Do. Third Grade.

No. 157.—Under section 4 (*d*) of the Madras Abkari Act I of 1886, His Excellency the Governor in Council is pleased to appoint the officers named below to perform the acts and duties of an Abkari Inspector mentioned in sections 40—53 (inclusive) of the said Act :—

Name.	Rank.
Mr. C. S. B. Stricke	.. Assistant Inspector, Third Grade, and sub. *pro tem.* Second Grade
Shah Ali Sahib	.. Assistant Inspector, Third Grade.
Mr. D. G. Rogers	.. Do. do.
M.R Ry. C. Krishna Menon ..	.. Assistant Inspector, Third Grade, and sub. *pro tem.* Second Grade.
M.R.Ry. S. Balaramakrishnulu ..	.. Assistant Inspector, Second Grade.
M.R Ry. P. Krishnaswami Chetti ..	.. Do. Third Grade.

No. 158.—Under section 8 of the Canals and Public Ferries Act (Madras Act II of 1890), His Excellency the Governor in Council is pleased to hold in abeyance so much of the notifications, dated 6th February 1878 and 15th December 1880, published at pages 140, 142 and 1055 of Part I of the *Fort St. George Gazette*, dated the 13th February 1879 and the 16th December 1890, respectively, as relate to the Kavilur Kadavu ferry in the Chirakkal taluk, Malabar district, for a period of one year from 1st April 1912 to 31st March 1913.

Fort St. George, April 11, 1912.

No. 159.—In notification No. 857, dated 1st August 1899, published under section 16 of the Madras Forest Act V of 1882 at page 969 of Part I of the *Fort St. George Gazette*, dated 8th August 1899, declaring the Pandikunta forest, Rayachoti taluk, Cuddapah district, to be a reserved forest—

For "S. No. 463" occurring in the third and last lines of the boundary description, *read* "S. No. 453."

T. E. MOIR,
for Jt. Secretary to Government.

Fort St. George, March 29, 1912.

No. 160.—His Excellency the Governor in Council, with the previous sanction of the Governor-General in Council, is hereby pleased to declare, under the provisions of section 24 of the Madras Forest Act V of 1882, that the area specified below, which in notification No. 559, dated 24th November 1892, published at page 1531 of Part I of the *Fort St. George Gazette*, dated the 6th December 1892, was declared to be reserved forest under section 16 of that Act shall cease to be reserved forest with effect from the 1st June 1912 :—

Specification of land disafforested.

Name of reserve or portion of reserve disafforested.	District.	Taluk.	Village.	Area in acres.	Boundaries.
Ollet Block.	Malabar.	Wynaad.	Tirunelli, part of old Ellomnad nuzam and Irialaiderasu.	6·37	*North*.—Survey No. 156. *East*.—Survey Nos. 852 and 854. *South and West*.—Survey No. 167.

Brief description.—The land was originally planted up with jacks and coffee trees. Coffee was subsequently replaced by pepper. It now contains numerous pepper vines, jack and other trees.

REASONS.

Reasons for disafforestation.—The land is now a garden and has been excluded from the reserved forest by demarcation on the ground. It is not advisable to convert the garden into forest.

Fort St. George, March 20, 1912.

No. 161.—In exercise of the powers vested in him by section 29 of the Madras Forest Act, V of 1882, and after considering the objections put in by the zamindarnis of Madgole in the Vizagapatam district in reply to the notice served upon them His Excellency the Governor in Council hereby notifies that, within the area described in the subjoined schedule measuring approximately 87 square miles—

(*a*) the breaking or clearing of land for cultivation,
(*b*) the pasturing of cattle, and
(*c*) the firing or sleazing of vegetation,

are prohibited subject to the following provisos, viz.—

(1) that, with the previous consent of the Collector and Agent to the Governor, Vizagapatam, clearance of vegetation and the pasturing of cattle may be allowed in the neighbourhood of villages lying within the said area;

(2) that the zamindarnis of Madgole shall be at liberty to remove from the said area Nallamaddi and Yegisi trees of 5 feet and over in girth and all other kinds of trees 4 feet and over in girth, measured in all cases at a height of 4 feet from the ground, and also bamboos, dead trees and dry wood;

(3) that the zamindarnis may issue permits, subject to the control of the Collector and the Agent to the Governor, for the cutting and removal of trees for agricultural and domestic purposes by their own ryots; and

(4) that vegetation may be cleared and earth may be dug by the zamindarnis for purposes of mining or prospecting for minerals.

Schedule.

District.	Estate.	Boundaries.
Vizagapatam.	Madgole.	*North.*—The watershed between the rivers Machera and Sarada to the Kelamagedda river. *East.*—The Kelamagedda river. *South.*—The base of the main mass of hills running generally in a south-westerly direction to Pillagedda peak. *West.*—The watershed between the rivers Sarada and Varaha along the ridge up to the point where it crosses the boundary of the Sanivaram reserved forest, thence north-west, west and south-west along the boundary of the reserve to the point where it touches the Sarada river on the Golgonda taluk boundary, thence west along that boundary for a distance of about one mile to the starting point.

Fort St. George, March 29, 1912

No. 162.—His Excellency the Governor in Council, with the previous sanction of the Governor-General in Council, is hereby pleased to declare under the provisions of section 24 of the Madras Forest Act V of 1882, that the area specified below which in notification No. 534, dated 27th November 1890 published at page 993 of Part I of the *Fort St. George Gazette*, dated 2nd December 1890, was declared to be "reserved" forest under section 16 of the said Act, shall cease to be "reserved forest" with effect from the 1st June 1912:—

SPECIFICATION OF THE LAND DISAFFORESTED.

Name of reserve or portion of reserve disforested.	District.	Taluk.	Village.	Area in acres	Boundaries
Portion of the Papanasam Alwarkurichi Reserved Forest Lower slopes No. 21(3).	Tinnevelly ..	Ambasamudram.	Aladiyur ..	9·17	*North.*—Resurvey No. 343 of Aladiyur village. *East, south and west.*—Reserved forest.

Brief description.—This is a triangular piece of land having for its north side that portion of the southern boundary of resurvey No. 343 of Aladiyur village beginning from the southernmost corner of resurvey No. 342 of that village eastwards for about 52d links. The eastern and southern sides measure 55 and 617 links respectively.

Reasons for disforestation.—This area has been included in the compound of the Tinnevelly mills by an aloe (*Agave americana*) fence ever since the mills have been there. The said company have a dynamite store in the area in question.

A. G. CARDEW,
Secretary to Government.

ACQUISITION OF LANDS.

Fort St. George, April 11, 1912.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1·08 acres and 284 sq. yds. of the house-site, be the same a little more or less, is needed for a public purpose, to wit, for the Enchukonda Range Officer's quarters and fuel depot at Pullilacherava; and, under sections 3 and 7 of the same Act, the Revenue Divisional Officer, Markapur, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Markapur, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or peramboke, with survey or patta number	Name of owner or occupier	Boundaries of the land required to be taken up	Extent to be taken up
Kurnool district, Markapur taluk, Pullilacherava village.			
Govt., dry, S. No 141-2.	Khasa Pitchiah	North and east, No 841-1, village-site, south, No. 357-2; west, No. 842-1, village-site.	Acs. 1·18
Do. S. No. 357-2 A.	Pattapati Seshiah . ..	North, No 841-1, village-site, east, south and west, No. 357-2 B.	98
S. No. 841-1, village-site peramboke, thatched house-site, pig-den and vacant village-site in the occupation of the person named in column 2.	Vaddé Mangala Chinna Bapiriyadu.	North and east, No 842-1; south, Nos. 357-2 A and 357-2 B; west, No 841-1.	17 yards of walls built with stone in mud 3 sq. yds. of pig-den 278 sq. yds. of site.
		Total ..	1·08 acres and 284 sq. yds. of house-site.

Fort St. George, April 9, 1912.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1·97 acres, be the same a little more or less, is needed for a public purpose, to wit, for extending the bed of Kaminaida tank of Kodisa; and, under sections 3 and 7 of the same Act, the Special Deputy Collector for Suits and Land Acquisition, Vizianagaram, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Special Deputy Collector and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or peramboke, with survey or patta number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Vizagapatam district, Palkonda taluk, Arasada village.			
Ryotwari, wet, S. No. 134-A	Kadamala Kaminaida ..	North, remaining portion of the field; east Kodisa, south and west, remaining portion of the field.	Acs. 1·20
Kodisa village.			
Ryotwari, wet, S. No. 109.	Thumma Thammineida .	North, S. No 110; east, S No. 108; south, S No. 108 and Arasada; west, Arasada.	·47
		Total ..	1·67

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 2 acres, be the same a little more or less, is needed for a public purpose, to wit, for the construction of a Forest Bungalow at Agali; and, under sections 3 and 7 of the same Act, the Revenue Divisional Officer, Mulapuram, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the above officer and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or paimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Madhur district, Vellumandi taluk, Attipadi village			
Portion of Attapadi valley unsurveyed dry land.	Owners, Ramasamal alias Marungapat Moopil Nayar and Eruthukkudavil Ponnayya Gowndan; occupier, Eruthukkudavil Ponnayya Gowndan	North Adimalai; east, Agali Ponnayya Gowndan's punja lands; south, Agali Ponnayya Gowndan's punja and nanja lands; west, Agali Ponnayya Gowndan's punja lands	ACS. 2

Under section 3, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 11 cents, be the same a little more or less, is needed for a public purpose, to wit, for the construction of a village kharadi at Gnanapet, Chittoor taluk; and, under sections 3 and 7 of the same Act, the Revenue Divisional Officer, Chittoor, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Chittoor, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or paimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Chittoor district, Chittoor taluk, No 71, Gnanapet village.			
Village-site poramboke, S. No 168 A.	Vedda Pilli Jutla Veerudu ..	North, backyard of the house of Khaji Mannawmi Nayudu; east, homesite of Kesavulu and Abbay Nayudu, south, local fund road; west, vacant village-site poramboke.	CENTS. 11

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 10 acre, be the same a little more or less, is needed for a public purpose, to wit, for the location of a cattle pound in 7, Seruvangalam, Mannargudi taluk; and, under sections 3 and 7 of the same Act, the Divisional Officer, Mannargudi, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Divisional Officer, Mannargudi, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or paimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Tanjore district, Mannargudi taluk, 7, Seruvangal in village.			
Govt. dry, portion of S. No. 148-H.	Pakkirsathu Sammadan, Srinivasa Sepmudan, Muthuswami Sammadan, Amirthalinga Sammadan, Kandaswami Sammadan and Kolandavelu Sammadan	North and east, portion of S. F. No 149-H; south, S. F. No. 149-D, path; west, S. F. No. 151, path.	ACRS. ·10

T. E. MOIR,
for Ag. Secretary to Government.

PUBLIC WORKS DEPARTMENT.

ERRATA.

Fort St. George, April 12, 1912

In the notification for the acquisition of 32·03 acres of land at No. 47, Vennarungudy village, Tanjore taluk, Tanjore district, published on page 1394, Part I of the *Fort St. George Gazette*, dated 14th November 1911, in column 3 of the schedule against Survey Nos 7 *H* and 7 *J*, the last two items of the schedule—

For "east, Nn. 7 J" and "south, No 7 J" *read* "east, No 7 I" and "south No. 7 I", and in column 1 of the schedule *for* "7 J" *read* "7 I".

S. D. PEARS,
Ag. Joint Secy. to Govt., P. W. D., Irrigation Branch.

ACQUISITION OF LANDS.

Fort St. George, April 8, 1912.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 2·02 acres, be the same a little more or less, is needed for a public purpose, to wit, for a Uppam depot at Bikkavole; and, under sections 3 and 7 of the same Act, the Tahsildar of Ramachandrapur is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Tahsildar of Ramachandrapur and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam, or patnabeke, with survey or patnash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Godavari district, Ramachandrapur taluk, Bikkavole village.		
Jeevati, dry, S. No. 194.	Gannam Ammanna, son of Papayya.	North, No. 194; east, No. 193; south, No. 200; west, No. 194.	Acs. ·41
Do. No. 193	Venga Gangya Ramanna, Ramayya's son Satteyya and Ambati Kondayya.	North, No. 193; east, No. 191; south, No. 202; west, No. 194.	·55
Do. No. 210.	Pandapa Jaggamma .	North, No. 202; east, No. 211 B; south and west, No. 210.	·39
Local Fund poramboke, S. No. 211 B.	Local Fund Department	North, No. 209; east, No. 212; south, No. 211; west, No. 210.	·67
		Total ..	2·02

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 4·72 acres, be the same a little more or less, is needed for a public purpose, to wit, for the construction of the Bobbili-Salur Branch Railway line, B. N. Railway, and under sections 3 and 7 of the same Act, the Special Deputy Collector, Bobbili-Salur Branch Railway, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Special Deputy Collector, Bobbili-Salur Branch Railway, and may be inspected at any time during office hours.

3. This being a case of urgency, the said officer is directed to take possession of the said land under section 17 of the said Act.

SCHEDULE.

Description of land, wet or dry, inam, or patnabeke, with survey or patnash number.	Name of owner or occupier.	Boundaries of the land required to be taken up	Extent to be taken up.
	Vizagapatam district, Bobbili taluk, Sitanagaram, an unsurveyed village.		
1 Zamindari dry waste.	Zamindar of Salur Estate ..	North, zamindari dry waste; east, zamindari dry waste of Mettavalasa village; south and west, zamindari dry waste	Acs. 1 81
2-A. Do	Do.	North and east, zamindari dry waste; south, zamindari dry waste and mango tope; west, gedda	·44
2 B. Zamindari gedda (stream).	Do. ..	North, remaining portion; east, zamindari dry waste; south, remaining portion; west, zamindari dry waste.	·15
2-C Zamindari dry waste.	Do. ..	North, zamindari dry waste; east, gedda; south and west, zamindari dry waste waste	·97
3-A Do.	Do. ..	North, east and south, zamindari dry waste; west, channel	1·46
3-B Zamindari channel.	Do	North, remaining portion; east, zamindari dry waste; south, remaining portion; west, zamindari dry waste.	·05
3-C. Zamindari dry waste.	Do.	North, zamindari dry waste; east, channel; south, zamindari dry waste; west, Inam wet waste of Kothavalasa village belonging to Gannavarapu Kondadoralah, Yalaka Karmanna, Yalaka Ramaswami, son of Venkanna, Yalaka Karmanna, son of Gopanna, and Yalaka Gopanna	·05
		Total .	4·72

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·67 acre, be the same a little more or less, is needed for a public purpose, to wit, for earthwork purposes in connection with the conversion of Singanallur Railway station, South Indian Railway, into a crossing station; and, under sections 3 and 7 of the same Act, the Sub-Collector, Pollachi division, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Sub-Collector, Pollachi division, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puramb number	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Coimbatore district, Palladam taluk, Krupur village.			
S.F. No. 583-1 ..	Annasai Goundan, owner and occupier.	North, F. No. 591; east, F. No. 584; south and west, F. No. 583-1.	ACRE. 21
S.F. No. 586-1 .	Palani Goundan, owner and occupier	North, F. No. 591; east, and south F. No. 586-1; west, F. No. 583-1.	46
		Total ..	67

D. MARSHALL,
Deputy Secretary to Government, P. W. D.

Fort St. George, April 12, 1912.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·54 acre, be the same a little more or less, is needed for a public purpose, to wit, for a rest-house; and, under sections 3 and 7 of the same Act, the Deputy Tahsildar, Parvatipur, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Deputy Tahsildar of Parvatipur, and may be inspected at any time during office hours.

SCHEDULE

Description of land, wet or dry, inam or poramboke, with survey or puramb number	Name of owner or occupier.	Boundaries of the land required to be taken up	Extent to be taken up
Vizagapatam district, Parvatipur taluk, Pedabuddeli village.			
Dry, waste.. ..	Owner, Zamindar of Peda-buddi; occupier, Seemala Seethan Naidu.	North, Peda'buddeli field distributary; east, south and west, waste.	ACRE ·54

Fort St. George, April 6, 1912.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·04 acre, be the same a little more or less, is needed for a public purpose, to wit, for providing means of irrigation to S. No. 494 in Thamarapatti village, Madura taluk; and, under sections 3 and 7 of the same Act, the Tahsildar of Madura is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Tahsildar of Madura and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puramb number	Name of owner or occupier	Boundaries of the land required to be taken up.	Extent to be taken up
Madura district, Madura taluk (Ayakudi), Thamarapatti village.			
Govt., dry, converted into wet, S. No. 167 C	Sowtha Mandi Shah Veeraman (puttadar).	North, remaining portion of No. 167 C; east, Chappel Thamarapatti distributary; south, remaining portion of S. No. 167 C; west, No. 166 E.	ACRE. 04

Fort St. George, April 12, 1912.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1·05 acres, be the same a little more or less, is needed for a public purpose, to wit, for the Pedabuddidi field distributary of the Nagavalli project; and, under sections 3 and 7 of the same Act, the Deputy Tahsildar of Parvatipur is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Deputy Tahsildar of Parvatipur, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or peramboke, with survey or punnah number	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up
		Parvatipuram district, Parvatipur taluk, Pedabuddidi village.	acs
Zamindari, wet	Zamindar of Pedabuddidi and Pasari China Appigadu (tenant).	North, old main channel, east and south, part of the land to be taken up; west, serayati of Padalu Guramma.	·01
Do.	Zamindar of Pedabuddidi and Padalu Guramma (tenant).	North, part of the land to be taken up; east, serayati of Ravella Simhadri; south, serayati of Padalu Guramma; west, serayati of Pasari China Appigadu	·01
Do.	Zamindar of Pedabuddidi and Ravella Simhadri.	North, part of the land to be taken up; east and south, inam of P. Narayanaswami Naidu; west, serayati of Padalu Guramma.	·01
Enfranchised personal inam.	Padiredla Narayanaswami Naidu.	North, part of the land to be taken up, east, gorja; south, part of the land to be taken up; west, serayati of Padalu Guramma	·00
Peramboke gorja	*Nil*	North, part of the land to be taken up and gorja; east, serayati of Korli Ramanna, south, part of the land to be taken up and gorja; west, inam of P. Narayanaswami Naidu.	·01
Zamindari, wet	Zamindar of Pedabuddidi and Karri Ramanna (tenant).	North, part of the land to be taken up; east, subsequent inam of Dasari China Appigadu; south, inam of P. Narayanaswami Naidu, west, Gorja.	·02
Zamindari, subsequent inam.	Zamindar of Pedabuddidi and Dasari China Appigadu (subsequent service inamdar)	North, part of the land to be taken up; east and south, inam of P. Narayanaswami Naidu; west, serayati of Karri Ramanna.	·01
Subsequent personal inam.	Padiredla Narayanaswami Naidu.	North, part of the land to be taken up; east, serayati of Payala Kannam Naidu; south part of the land to be taken up; west, subsequent inam of Dasari Chinna Appigadu.	·02
Enfranchised village munsif service inam.	Payala Kannam Naidu	North, part of the land to be taken up, east, inam of P. Narayanaswami Naidu; south, part of the land to be taken up; west, inam of P. Narayanaswami Naidu.	·01
Subsequent personal inam.	Padiredla Narayanaswami Naidu	North, east and south, part of the land to be taken up; west, inam of Payala Kannam Naidu.	·05
Do.	Do.	North, old branch channel; east, enfranchised karnam service inam; south and west, part of the land to be taken up	·01
Enfranchised karnam service inam.	Lakkanaparam Viswanna Patnaik and Suryanarayana Patnaik	North, part of the land to be taken up; east, old main channel; south, part of the land to be taken up; west, inam of P. Narayanaswami Naidu	·01
Zamindari, wet	Zamindar of Pedabuddidi and Rajavala Chinnayya (tenant).	North, part of the land to be taken up, east, serayati of Rajavala Ranganna, south, part of the land to be taken up; west, old main channel.	·02
Do.	Zamindar of Pedabuddidi and Rajavala Ranganna (tenant)	North, part of the land to be taken up; east, serayati of Kalapara Latchanna; south, part of the land to be taken up, west, old main channel.	·03
Do	Zamindar of Pedabuddidi and Kalapara Latchanna (tenant).	North, part of the land to be taken up; east, serayati of Karri Ramanna, south, part of the land to be taken up; west, serayati of Rajavala Ranganna.	·01
Do.	Zamindar of Pedabuddidi and Karri Ramanna (tenant).	North, east, and south, part of the land to be taken up, west, serayati of Kalapara Latchanna.	·02
Do ..	Do. do.	North, part of the land to be taken up, east, inam of P. Narayanaswami Naidu, south and west, part of the land to be taken up.	·05
Subsequent personal inam.	Padiredla Narayanaswami Naidu	North, part of the land to be taken up, east, part of the land to be taken up and serayati of Sivala Venku Naidu; south, part of the land to be taken up; west, serayati of Karri Ramanna.	·07
Serayati, wet	Zamindar of Pedabuddidi and Sivala Venkanna Naidu.	North, serayati of Sivala Appala Naidu, east, part of the land to be taken up; south, inam of P. Narayanaswami Naidu; west, part of the land to be taken up.	·02
Do. ..	Zamindar of Pedabuddidi and Sivala Appala Naidu.	North and east, serayati of Buri Appiah, south, serayati of Sivala Venku Naidu, west, part of the land to be taken up	·01
Do	Zamindar of Pedabuddidi and Buri Appiah (tenant)	North, serayati of Buri Appiah; east, south and west, part of the land to be taken up.	00
Do ..	Do. do.	North, serayati of Kotapalli Appiah and Munthina Bangarayya, east, inam of Sivala Sithamma Naidu, south and west, part of the land to be taken up.	·07

Description of land, wet or dry, inam or poramboke, with survey or puramoke number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up
			acs.
Vizagapatam district, Paravipur taluk, Peddabiddada village—cont.			
Zamindari, subsequent service inam.	Zamindar of Peddabiddidi and Sivala Sitham Naidu (subsequent service inamdar)	North, part of the land to be taken up; east, seravati waste; south, part of the land to be taken up; west, seravati of Buri Appayya.	·11
Zamindari, wet	Zamindar of Peddabiddidi and Sivala Venku Naidu and Sivala Appala Naidu (tenants)	North, part of the land to be taken up; east, seravati of Sivala Sitham Naidu; south, part of the land to be taken up; west, inam of Sivala Sitham Naidu.	·06
Do.	Zamindar of Peddabiddidi and Sivala Sitham Naidu	North, part of the land to be taken up; east, garja; south, part of the land to be taken up; west, seravati of Sivala Venku Naidu	·07
Poramboke Garja		South, part of the land to be taken up; east, inam of Sivala Sitham Naidu; south, part of the land to be taken up; west, seravati of Sivala Venku Naidu	·01
Zamindari, subsequent service inam.	Zamindar of Peddabiddidi and Sivala Sitham Naidu (subsequent service inamdar)	North, part of the land to be taken up; east, old main channel; south, part of the land to be taken up; west, garja.	·02
Do	Do. do	North, part of the land to be taken up; east, seravati of Vavilapilli Chinnayya; south, part of the land to be taken up; west, old main channel.	·19
		Total	1·05

F. E. MORGAN,
Under Secy. to Govt., P. W. D., Irrigation Branch.

LIST OF PAPERS PLACED AT THE DISPOSAL OF THE PRESS.

The following list of papers, placed at the disposal of the Press between 9th and 16th April 1912, is published for general information :—

No. in the List.	Department.	G.O. No. and date.	Subject.
		1912	
1	Public ..	No 468, Mar 30	Recording report from the Protector of Emigrants on the result of the enquiry regarding the complaint of Mugathado, an emigrant from Natal, who returned by S.S. "Umvuto." [1 a.]
2	Marine ..	No. 87, Mar 20 ..	Accepting the budget estimates for 1912-13 of the Mangalore Pilotage Fund [1 a.]
3	Do ..	No 88, Mar 20 ..	Accepting the budget estimates for 1912-13 of the Manikpatam Landing and Shipping Fund [1 a.]
4	Do. ..	No. 89, Mar 20 ..	Accepting the budget estimates for 1912-13 of the Negapatam Landing and Shipping Fund. [1 a.]
5	Do. ..	No. 90, Mar 20 ..	Accepting the budget estimates for 1912-13 of the Vizagapatam Landing and Shipping Fund [1 a.]
6	Do. ..	No. 92, Mar 20 .	Accepting the budget estimates for 1912-13 of the Madras Port Fund. [3 as.]
7	Do. ..	No 93, Mar 20 ..	Accepting the budget estimates for 1912-13 of the Cuddalore Landing and Shipping Fund. [1 a.]
8	Do ..	No. 100, Mar 30..	Accepting the budget estimates for 1912-13 of the Cocanada Landing and Shipping Fund. [1 a.]
9	Do. ..	No. 103, Mar 30..	Accepting the budget estimates for 1912-13 of the Tuticorin Landing and Shipping Fund. [1 a.]
10	Educational ..	No. 212, Feb. 6 ..	Dyeing Industry.—Passing orders on the report of Dr Hayden regarding the state of the — in Southern India. [4 as.]
11	Do. .	No. 159, Feb 28..	Building grant.—Sanctioning a grant not exceeding Rs. 1,168 towards the cost of constructing workshops, producer house and boiler for a gas installation at the St. Aloysius's College, Mangalore. (Order only.) [1 a.]
12	Do .	No. 206, Mar. 2 ..	Subsidy to district board.—Sanctioning the payment of educational subsidies for 1911-12 to certain district boards. (Order only.) [1 a.]
13	Local and Municipal.	No. 261 L., Feb. 19.	Budget Estimate.—Suggesting to the Guntur District Board for adoption certain alterations in its — for 1912-13 [1 a.]
14	Do	No 264 L., Feb 20	Budget Estimate.—Suggesting to the Kurnool District Board for adoption certain alterations in its — for 1912-13. [1 a.]
15	Do.	No. 481 L., Mar. 26	Budget Estimate.—Accepting, with remarks, the — of the Coimbatore District Board for 1912-13. [1 a.]
16	Do.	No. 619 L., Mar. 23.	Vital Statistics.—Recording the remarks of the Sanitary Commissioner on the — recorded in the districts and municipalities of the Madras Presidency for January 1912, and ordering the publication of the returns in the *Fort St. George Gazette* [1 a.]
17	Do.	No. 358 M., Feb. 29.	Budget Estimate.—Suggesting to the Ongole Municipal Council for adoption certain alterations in its — for 1912-13. [1 a.]

No. in the List.	Department.	G.O. No. and date	Subject.
		1912	
18	Local and Municipal.	No 461 M., Mar. 12.	Budget Estimate.—Confirming, with remarks, the alterations in the revised estimate for 1911-12 and the — for 1912-13 of the Pongalodam Municipality proposed in G.O. No. 201 M., dated 3rd February 1912. [1 a.]
19	Do	No. 462 M., Mar 12.	Budget Estimate.—Confirming, with remarks, the alterations in the — of the Kurnool Municipality for 1912-13 proposed in G.O. No. 103 M., dated 29th January 1912. [2 as.]
20	Do	No 484 M., Mar. 14	Budget Estimate.—Accepting, with remarks, the — of the Bezwada Municipality for 1912-13. [1 a.]
21	Do.	No. 520 M., Mar. 18	Budget Estimate.—Confirming, with remark, the alterations in the — of the Tiruvannamalai Municipality for 1912-13 proposed in G.O. No 421 M., dated 6th March 1912. [1 a.]
22	Do.	No 522 M., Mar. 18.	Budget Estimate —Confirming, with remark, the alterations in the — of the Tirupputtur Municipality for 1912-13 proposed in G.O No 421 M., dated 6th March 1912. [1 a.]

N.B.—A copy of any of the foregoing papers can be obtained, on payment of the price noted against each, on application to the Superintendent, Government Press, Madras.

A. G. CARDEW,
Ag. Chief Secretary

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No. 16.] MADRAS, TUESDAY EVENING, APRIL 16, 1912. [Price, 2 annas.

Part I-A.—Local and Municipal Department.

APPOINTMENTS

Continued, April 16, 1912

No. 551.—In exercise of the power conferred by section 31 of the Madras Local Boards Act, 1884, the Governor in Council is pleased to re-appoint M.R.Ry. Allaru Timma Reddi Garu to be a member of the Kurnool District Board.

No. 552.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to re-appoint Captain Nathaniel Gill Beadnell to be a municipal councillor of the municipality of Kodaikanal.

No. 553.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to re-appoint M.R.Ry. Tirumeshi Aiyahsheri Alagasingaruchariyar Avargal to be a municipal councillor of the municipality of Chingleput.

No. 554.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to re-appoint M.R.Ry. durra Sankara Sastri Garu to be a municipal councillor of the municipality of Chirvole.

No. 555.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to re-appoint Mr. Reginald Herbert Courtenay, I.C.S., to be a municipal councillor of the municipality of Madura.

No. 556.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to appoint M.R.Ry. Velagam Srinivasa Gopala Chariyar Avargal to be a municipal councillor of the municipality of Periyakulam.

No. 557.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to appoint M.R.Ry. Sangili Tevar Perumal Tevar Avargal to be a municipal councillor of the municipality of Palni.

No. 558.—Under section 10 of the Madras District Municipalities Act IV of 1884, M.R.Ry Chidambaram Vaidyanatha Subrahmanya Aiyar Avargal has been duly elected as a municipal councillor of the municipality of Chidambaram.

No. 559.—Under section 10 of the Madras District Municipalities Act IV of 1884, Elagiri Ibrahim Sahib Bahadur has been duly elected as a municipal councillor of the municipality of Tiruppattur.

NOTIFICATIONS BY COLLECTORS AND PRESIDENTS OF DISTRICT BOARDS

No. 560.—Under section 21 of the Madras Local Boards Act, 1884, M.R.Ry. C. Rajagopalachariyar Avargal has been appointed, by election, as a member of the Coimbatore District Board by the Erode Taluk Board.

No. 561.—Under section 21 of the Madras Local Boards Act, 1884, M.R Ry. Confederum Sambasiva Cettiyar Avargal has been appointed, by election, as a member of the Chingleput District Board by the Chingleput Taluk Board.

No. 562.—Under section 16 of the Madras Local Boards Act, 1884, M.R.Ry. Veddamani Venkatasubbaya Garu has been duly elected as a member of the Taluk Board of Siddhavattam in the district of Cuddapah.

No. 563.—Under section 16 of the Madras Local Boards Act, 1884, M.R Ry. Mukkamalla Subba Reddi Garu has been duly elected as a member of the Taluk Board of Koilkuntla in the district of Kurnool.

No. 564.—The President, District Board, Tanjore, in exercise of the power delegated to him by the Governor in Council under section 160 of the Madras Local Boards Act, 1884, hereby re-appoints S. M. Bacha Madarsa Amir Bacha Rowthar Sahib Bahadur to be a member of the Kumbakonam Taluk Board.

No. 565.—The President, District Board, South Canara, in exercise of the power delegated to him by the Governor in Council under section 160 of the Madras Local Boards Act, 1884, hereby appoints M.R.Ry. Hoige Koragappa Avargal to be a member of the Mangalore Taluk Board.

No. 566.—The President, District Board, Chingleput, in exercise of the power delegated to him by the Governor in Council under section 120 of the Madras Local Boards Act, 1884, hereby removes from office M.R.Ry. Vaitattu Bacha Pillai, a member and chairman of the Tiruvottiyar union panchayat, as his continuance in office is, in the opinion of the President, District Board, likely to bring the administration of the panchayat into contempt.

No. 567.—In notification No. 396 published at page 172 of Part I-A of the *Fort St. George Gazette*, dated 12th March 1912, *for* "Chakravarti Srinivasa Desikachariyar Avargal" *substitute* "Chakravarti Srirama Desikachariyar Avargal."

No. 568.—In notification No. 468 published at page 208 of Part I-A of the *Fort St. George Gazette*, dated 26th March 1912, *for* "M.R.Ry. Matta Pillai Swaminada Pillai Avargal" *substitute* "M.R.Ry. Mutturya Pillai Swaminada Pillai Avargal."

NOTIFICATIONS.

No. 569.—Under sections 3 and 7 of the Land Acquisition Act, 1894, and in modification of notification No. 440, published at pages 188 and 190 of Part I-A of the *Fort St. George Gazette*, dated 19th March 1912, in so far as it relates to the appointment of an officer to perform the functions of a Collector under that Act, the Governor in Council hereby appoints the revenue divisional officer, Trichinopoly, to perform those functions in respect of the acquisition of the land referred to in the notification and directs him to take order therefor.

No. 570.—Under clause (*v*) of sub-section (1) of section 250 of the Madras District Municipalities Act, 1884, the Governor in Council is pleased to make the following addition to rule 2 of the rules issued in G.O. No. 124 M., dated 22nd January 1890, as modified by notification No. 51, published on page 28 of Part I-A of the *Fort St. George Gazette*, dated 10th February 1891:—

"Provided that the intervention of the Superintending Engineer shall not be necessary "in the case of plans and estimates for original works costing more than Rs. 1,000 but not more "than Rs. 4,000—

"(1) if the municipal public works officer who prepares or approves the estimates—

"(*a*) has passed the B.E degree examination of the Madras University or

"(*b*) holds a certificate of the Engineer or Upper Subordinate class of the College "of Engineering, Madras, or

"(*c*) possesses one of the following certificates, viz.—

"(i) The Civil Engineer or the Upper Subordinate certificate of the Thomason "Civil Engineering College, Roorkee,

"(ii) the certificate of having passed the B.E degree examination of the "Calcutta University or the Upper Subordinate or Foreman Mechanic's "certificate of the Civil Engineering College, Sibpur, or

"(iii) the certificate of having passed either the L.C.E or the B.E. degree "examination of the Bombay University, or

"(*d*) has been certified by the Chief Engineer of the Government Public Works "Department to be professionally competent to accord the requisite technical "sanction, or

"(2) if the municipal chairman who passes the estimates has been certified by the "Chief Engineer of the Government Public Works Department to be professionally competent "to do so."

No 571.—Application of the Municipal Council at Tanjore for a loan of Rs. 17,000 from Government under section 5 of the Local Authorities Loan Act, 1879.

The work for which the loan is required and an estimate of the cost of the entire work or such part of it as it is proposed to meet from loan funds	The amount which it is proposed to borrow.	The fund on the security of which it is proposed to borrow.	The law under which the said fund is held, reserved or held	The period for which the loan is required, the number and amount of instalments of principal in which it is proposed that the loan shall be paid, the date proposed for repaying such instalments, and the fund or funds, if any, on which it is proposed to repay the loan.	The rate of interest at which it is proposed to borrow.	A detailed account of the revenue and expenditure of the local authority for the three last preceding years.	All existing prior charges upon the funds from the local authority
1	2	3	4	5	6	7	8
Purchase of an additional engine and boiler required for the use of Tanjore water works. Probable cost Rs. 34,000	Rupees 17,000.	The Tanjore Municipal Fund.	The Madras District Municipalities Act IV of 1884 as amended by Act III of 1897 (Madras).	The loan shall be taken in one instalment for the 1912-1913 and repaid in 20 annual instalments of Rs. 1,021 each including interest.	4 per cent per annum.	Attested herein	1. Balance of loan taken from Government for water works as per G.O. No. 1743 M., dated 30th October 1884, and G.O. No. 102 M., dated 24th January 1899. Rupees 89,434-0-0. 2. Loan taken from Government for the construction of a reservoir and other improvements and additions to the water works, G.O. No. 1332 M., dated 23rd August 1910, Rs 45,000.

Detailed account of the actual revenue and expenditure of the Tanjore municipality for the three years ending 1910-1912.

Items.	Actuals for 1908-1909.	Actuals for 1909-1910.	Actuals for 1910-1911.
Receipts.	Rs.	Rs.	Rs.
Tax on site	5,448	5,959	6,349
" buildings	26,374	28,682	29,376
" lands	3,763	3,437	3,767
Water and drainage tax on buildings and lands	27,663	31,985	32,149
Tax on vehicles	2,316	2,543	2,165
" animals	2,880	3,448	3,543
" carts	3,616	3,208	3,359
Tolls	62,337	25,452	25,681
Realizations under special Acts	152	281	283
Rent of lands, buildings, etc., and sale-proceeds of lands, etc.	3,711	3,588	4,724
Conservancy receipts	4,387	4,243	3,474
Fees and revenue from educational institutions	59	61	56
" " medical institutions	72	70	61
Income from markets and slaughter-houses	10,612	10,586	10,344
License fees	1,571	1,402	1,544
Other fees	1,812	2,016	2,187
Fines under Municipal and other Acts	1,133	32	1,336
Interest on investments and premium on loans	96	68	98
Grants and contributions from Government towards the pay of medical subordinates		113	66
Recoveries for services to private individuals	6,264	6,721	5,693
Miscellaneous	903	1,139	1,871
Total receipts	1,26,533	1,34,514	1,36,035
Special grants or contributions			5,000
Loans			20,000
Advances recovered	115	983	1,033
Total income	1,26,948	1,35,512	1,62,068
Opening balance	9,943	13,043	17,101
Grand Total	1,36,891	1,48,570	1,79,079

Detailed account of the actual revenue and expenditure of the Tanjore municipality for the three years ending 1910–1911—*cont.*

Items.	Actuals for 1908–1909.	Actuals for 1909–1910.	Actuals for 1910–1911
Charges.	Rs.	Rs.	Rs.
Grant 1—			
New works—			
Communications	416	365	427
Buildings	1,293	858	1,617
Drainage	609	676	1,134
Water-supply	300	1,724	492
Repairs—			
Communications	12,370	14,587	16,735
Buildings	417	1,373	1,117
Drainage	2,430	2,360	2,280
Water supply	26,136	28,447	29,513
Establishment	820	985	966
Tools and plant and other stores	..	..	7
Contributions for public works	770	650	640
Total ..	44,610	51,225	55,676
Grant 2—			
Training schools ..	376	531	389
Municipal schools ..	1,134	2,592	2,906
Grants-in-aid ..	3,012	4,613	4,125
Inspection ..	430	..	..
Miscellaneous ..	515	678	602
Total ..	5,329	8,456	8,437
Grant 3—			
Hospitals and dispensaries—			
(*a*) Salary of medical subordinates whose pay is partly contributed by Government ..	1,446	1,181	1,106
(*b*) Other charges ..	3,681	4,763	5,010
Contributions ..	344	50	31
Vaccination ..	334	318	305
Registration of births and deaths ..	820	540	687
Sanitation ..	26,745	27,048	26,587
Total ..	33,091	33,900	34,040
Grant 4—			
Lighting ..	6,616	6,707	7,157
Markets and slaughter-houses ..	1,143	650	686
Travellers' bungalows ..	403	197	197
Avenues ..	428	397	382
Public gardens, survey of land, fire, pounds and other charges ..	6,031	7,072	5,573
Total ..	14,621	15,123	13,944
Grant 5—			
Supervision and management including bonus to provident fund and pensions and gratuities ..	7,817	7,636	8,081
Repayment of debt ..	8,767	8,366	8,956
Interest on loan ..	4,870	4,363	4,133
Refunds ..	57	176	364
Total charges ..	1,26,851	1,29,549	1,27,613
Expenditure from loans, grant or other special funds—			
New works ..	.	.	..
Other ..	..	..	..
Advances recoverable ..	997	1,636	22,702
Closing balance	13,043	17,131	24,564
Grand Total ..	1,34,891	1,48,320	1,70,878

ACQUISITION OF LANDS.

No. 672.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 4,317 square feet, be the same a little more or less, is needed for a public purpose, to wit, for opening scavenging lanes in the Salem municipality, and, under sections 3 and 7, the revenue divisional officer, Salem, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the revenue divisional officer, Salem, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patta number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Salem district, Salem taluk Salem municipal town, Block No. 9 of division 12.		
			sq. yd.
Village-site poramboke, No. 696.	Angamutu Chetti ..	North, Nos. 716 and 715, east, Nos. 696 and 697, south, Nos. 694 and 695, west, No. 718	635
Do. No. 697.	Ganesawami Pillai ..	North, No. 697; east, No. 696, south, No. 697; west, No. 696.	784
Do. No. 698.	Duraiswami Pillai	North, Nos. 724 and 723, east, Nos. 714 and 693, south, No. 694, west No. 697.	161
Do. No. 699.	Chinnaswami Aiyangar ..	North, Nos. 712 and 714; east, No. 700; south, No. 699; west, No. 698.	38
Do. No. 700.	Duraiswami Pillai ..	North, No. 712, east, No. 701; south, No. 700, west, No. 699.	64
Do. No. 701.	Sivarama Aiyar	North, No. 712; east, No. 702; south, No. 701, west, No. 700.	128
Do. No. 702.	Arunachalam Pillai	North, Nos. 711 and 712; east, Nos. 703 and 703; south, No. 702; west No. 732.	76
Do. No. 703.	Kandaswami Chetti	North, No. 711; east, No. 709, south, No. 703; west, No. 702.	38
Do. No. 704.	Ramaswami Udayar	North, No. 710; east, No. 705; south, No. 704, west No. 703.	178
Do. No. 705.	Annamalai Ammal ..	North, No. 709; east, No. 706, south, No. 705; west, No. 704.	106
Do. No. 706.	Chinnaya Pandaram ..	North, No. 708; east, Nos. 708 and 707, south, No. 705, west, No. 705.	308
Do. No. 707.	Krishna Chetti	North and east, No. 708; south, No. 704, west, Nos. 711 and 703.	80
Do. No. 711.	Kandaswami Chetti	North, No. 711, east, No. 705; south, Nos. 707 and 703; west, No. 712.	128
Do. No. 712.	Do. east bit ..	North, No. 713, east, No. 711, south, No. 707, west, No. 712	114
	Sita Chetti, west bit ..	North and east, No. 712; south, Nos. 699, 700 and 701; west, No. 714	213
Do. No. 714.	Venkatappa Chetti	North, No. 714 east, No. 712; south, Nos. 698 and 699; west, No. 698.	276
Do. No. 718.	Gopalaswami Chetti	North, No. 718, east, Nos. 689, 692 and 696, south, Nos. 688 to 694; west, No. 687.	1,396
Do. No. 801.	Valliyammal	North, Nos. 823 and 802, east, No. 802; south, No. 801, west, No. 821.	278
Do. No. 802.	Vythilinga Pandaram ..	North, Nos. 802, 829, 821 and 819, east, Nos. 822 and 802; south, No. 802, west, No. 801.	232
		Total ..	4,317

No. 673.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 3 acres and 21¼ cents, be the same a little more or less, is needed for a public purpose to wit, for the extension of the night-soil and rubbish depot of the Erode municipality; and, under sections 3 and 7, the revenue divisional officer, Erode, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the revenue divisional officer, Erode, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patta number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Coimbatore district, Erode taluk, Erode village.		acs. cents.
Govt., ryotwari, dry, S.F. No. 99.	Kaliyappa Gounden, son of Periyana Gounden, Fort, Erode, pattadar, Kulla Gounden Muniappa Gounden, Palani Gounden, Karuppa Gounden, Mona Gounden, Linga Gounden, Rawutha Gounden and Kaliyammal.	North, Itteri in S.F. No. 98; east, S.F. No. 343; south, S.F. No. 100; west, remaining portion of S.F. No. 99.	3 21¼

No. 674.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 7,300½ square yards, be the same a little more or less, is needed for a public purpose, to wit, for widening and extending streets

in Gangapet in the Ellore municipality; and, under sections 3 and 7, the revenue divisional officer, Ellore, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the revenue divisional officer, Ellore, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or punnah number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
		Kotha district, Ellore taluk, Ellore village.	
			Sq. Yds.
Ryotwari, T.S. No. 123-1.	Pilla Lakshmayya ..	North, No 123; east, No 134; south and west, No 130 C	24½
Do No. 123-2.	Do. .	North, No. 122; east, No 134; south, No. 123-1; west, No. 123	77
Do. No. 122	Gadirazu Appadu .. .	North, No. 121, east, Nos 134; south, No. 123; west, No 122.	76½
Do. No. 121	Bussri China Appalaswami ..	North, No. 116; east, No. 134; south, No. 122; west, No. 221.	46
Do. No 118.	Saperi Venkataswama ..	North No. 117; east, No. 134; south, No. 121; west, No. 218.	72
Do. No 117.	Eeed Peiiya .. .	North, No. 116, east, No. 134; south, No. 118; west, No. 117.	44
Do. No. 218	Korudam Tavayya	North, No. 123; east, No. 136, south, No 117; west, No. 116.	43
Do. No. 116	Vanapalli Papanna, son of Venkataswami.	North, No 112; east, No. 135; south, No. 116; west, No. 112.	47½
Do. No. 144.	Gode Appalaswami .. .	North, No. 143, east No. 144, south, No 148; west, Nos 134 and 136	51½
Do. No. 113.	Betta Mallaiya	North, No 141; east, No. 143; south, No. 144; west, No. 133.	44
Do. No. 141.	Naki Venkataswami, Bhavanarayana being minor, mother and guardian Satyanamma, widow Naki Sawai and Gudey Venkataswami being minors, mother and guardian Gudey Peramma, widow of Gudey Bhimaiya	North, No. 140, east, No. 161; south, No. 143, west, No. 135	46½
Do No. 140.	Venka Pidiiya having died, his widow Achamma.	North, No. 137; east, No 140, south, No. 141; west No 136.	59
Do. No. 137.	Simala Kannaiya, Ramaswami, Venkataswami and Somasunderam are two sons of late Vissanna.	North, No 138; east, No. 137, south, No. 140; west, No. 136	72
Do. No. 138	Nimmala Kannaiya	North, No 217; east, No. 138; south, No. 137; west, No. 136.	63½
Do. No. 217.	Inugadapa Karnadi	North, No 218; east, No. 217; south, No. 138; west, No. 138	84½
Do. No. 148-1.	Pilla Appanna	North, No 149, east, No. 149; south, No. 148-2; west, No. 134	13½
Do. No. 148-2.	Do.	North, No. 149, east, Nos 151 and 153; south, No. 123, west, No 134	16
Do. No. 149	Tota Basavaiya	North, No. 149; east, No. 148; south, No. 149; west, No. 134	167
Do. No. 147.	Sepoy Venkataswami having given up the site for Rama's temple, Koka Gurraiya, trustee of the temple for the time being	North, No 134, east, No. 147, south, No. 148; west, No. 134	783½
Do. No. 157.	Gogu Rattamma, widow of Gangaya	North, No. 157; east and south, No. 158; west, Nos 152 A and 145	2363½
Do. No. 158.	Gogu Sriramulu	North, No. 159, east, No. 156; south, No. 157; west, No. 152	2393½
Do. No 154	Chintakonda Kondaiya ..	North, No 154, east, No 152, south, No. 155, west, No. 154.	23½
Do No. 155.	Bommidi Balaiya	North, No 154, east, No. 158; south, railway; west, No. 131	2613½
Do No 134	Kuruti Chendenaya's widow Paidamma	North, Nos 101 and 130; east, No 134; south, No 130, west, No 107	329
Do No. 151.	Chintakonda Kondaiya ..	North, Nos 132 and 144; east, No 150, south, No 130, west, No 130.	923
Do. No. 126.	Mantriprugada Raja Lakshmamma, wife of Venkataramaiya	North, No 126, east and south, No. 129, west, No. 107.	324
Do. No. 123	Gangaramma's temple trustee Brahmaiya.	North, Nos 149 and 161; east, No. 123, south, No. 152, road, west, No 136, road.	8165
Do. No. 107 E.L.	Mettapalli Ratnamma having died, her adopted son Narayanappa being minor, mother and guardian Gokarakonda Narasimha Krishnaiya.	North, No 107; east, No 107 C-A; south, No. 108; west, No. 107.	2,069
Do. No 107 G	Allidam Sundararamaiya ..	North, No 101; east, No. 107-B; south, No. 107-A; west, No 107.	64½
Do. No 107 K.L.	Chekka Manikiam	North, No 107; east, No. 107 A; south, No 107 K, west, No. 107 G	626½
Do. No. 107 E.L.	Do.	North, No 107, east, No. 107 A; south, No. 107 M; west, No. 107 K	

Description of land, wet or dry, inam or poramboke, with survey or puraiah number	Name of owner or occupier.	Boundaries of the land required to be taken up:	Extent to be taken up.
	Kistna district, Ellore taluk, Ellore village—cont.		
Ryotwari, T.S. No. 107 R.	Nanduri Venkata Narasimha Chetyulu	North, No. 107; east, No. 107 A; south, No. 107 L; west, No. 107 K.	Rs. Rs. 25½
Do. No. 107 M.	Nadimpalli Annamamma alias Appalanarasayya, wife of Appalaraju.	North, No. 107; east, No. 107-2; south, No. 123; west, No. 107 L.	182½
Do. No. 107 N.	Chukka Ramikkam	North, No. 101; east, No. 107; south, No. 124; west, No. 101.	412½
Do. No. 101 A.	Gudavada Balaramaswami and Narasimham having died, his sons Tataiya and Chinnaiya being minors, mother and guardian Mahalakshmma.	North, No. 101 A; east, No. 244; south, road; west, No. 101 A	185½
Do No. 101 B	Gudavada Krishnamma and Sanjeevulu Kondaiya.	North No. 101 A; east, No 107; south, No. 101 A; west, No 101 C.	138
Do. No. 101 C.	Kurapati Brahmamma	North, No 101; east, No. 107; south, No. 101 B; west, No. 101	52
Do. No. 108	Siripurapu Sitamma	North, No 105; east, No 159; south, No. 101; west, No 151	53
Do. No 162-2 & 1.	Girimala Peda Appalaswami being minor, mother and guardian Annapurna.	North, No 161; east, No. 158; south, No. 161-2, west, No. 160	42½
Do No 162-2 & 1.	Do. do	North, No 161; east, No. 158; south, No. 171; west, No. 161-1.	38
		Total ..	1,300½

No. 575.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 2,095 square feet be the same a little more or less, is needed for a public purpose, to wit, for widening the Dada Pira Sahib's lane in Gooty town; and, under sections 3 and 7, the revenue divisional officer, Gooty, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the revenue divisional officer, Gooty, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puraiah number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Anantapur district, Gooty taluk, Gooty village.		
House-site, poramboke	Boya Pullanna	North, open space, said, Singarappa house; south, open space; west road.	Sq. yr. 270
Do	N. Hazrat Sahib	North, Hazrat Sahib's house; east, open space; south and west road	243
Do.	Husain Pira Sahib (shop) ..	North, Husain Pira Sahib's house; east, road; south, dust-bin and side drain of the main road west, Husain Pira Sahib's house	180
Do.	Do. (house)	North, open space and way leading to Bhopalam well; east, road; south, shop; west, Jumma Masjid.	
Do.	Bava Sahib, son of Madan Sahib.	North, road; east, road and open space; south and west, house.	110
Do.	Sarwar Sahib, son of Fakhruddin Sahib.	North and east, road; south, open space; west, house.	405
Do.	Sarwar Sahib (open space) ..	North, road; east, house; south and west, open space	280
Do.	Imam Sahib, son of Saiyid Husain.	North, road, east, south and west, open space ..	90
Do.	Lemal Sahib, son of Nuhi Sahib.	North, road; east, open space; south, house, west, open space.	423
		Total ..	2,095

No. 576.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 28 of an acre, be the same a little more or less is needed for a public purpose, to wit, for the construction of a municipal school for Mappillas, and under sections 3 and 7, the revenue divisional officer, Calicut is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the above officer and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puimash number	Name of owner or occupier.	Boundaries of the land required to be taken up	Extent to be taken up.
Malabar district, Calicut taluk, Kalpathikkunnu village			
Garden, portion of S. No. 22-6.	Owners, Cheravitil Raman Nayar and Kunnath Kunhunni Nayar; hereditors, Puthenpurayil Kuru Chetti and Pachiparamvil Abdul Qadar, occupants, Kaliyat Parambil parkum Ayitkoe Kutti, son of Assanar, Kaliyat Parambil parkum Muhi-ud-din Kutti, son of Sayad Ali, Kaliyat Parambil parkum Ayitkoe Kutti son of P. Muhi-ud-din, Kaliyat Parambil parkum Kunhi Qadir son of A. Muhi-ud-din Kutti and Kaliyat Parambil parkum Kayata Ahamma, son of Muhi-ud-din Kutti.	North, east and south, S. No. 22-6; west, road.	ACRE. ·28
		Total ..	·28

No. 577.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·0215 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for widening the Fernandez road in the Mangalore municipality; and, under sections 3 and 7, the revenue divisional officer, Mangalore, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the revenue divisional officer, Mangalore, and may be inspected at any time during office hours

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
South Canara district, Mangalore taluk, Attavar village			
Garden, S. No. 464 B	Mr. N. J. Fernandes ..	North, S. Nos. 326 and 328, east, S. Nos. 326 and 464 A; south, S. No. 464 A; west, S. No. 326	ACRE. ·0075
Do. S. No. 327 B	Do.	North, S. No. 327 A, east, S. No. 327 C; south, S. No. 326; west, S. Nos. 328 and 326	·0090
Do. S. No. 327 C.	Do	North, S. No. 327 A, east, S. No. 332; south, S. No. 326, west, S. No. 327 B.	·0050
		Total ..	·0215

No. 578.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1·29 acres, be the same a little more or less, is needed for a public purpose, to wit, for a burial-ground for the Pallars of Chatham Pudukkulam; and, under sections 3 and 7, the revenue divisional officer, Tinnevelly, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land :—

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puimash number	Name of owner or occupier.	Boundaries of the land required to be taken up	Extent to be taken up.
Tinnevelly district, Tinnevelly taluk No. 21, Nanaiyanpatti village.			
Dry, S. No. 70 ..	Shaikh Mustan Sahib, Sayyid Yaqub Sahib, Karutha Nadan, Chitrapatta Nadan and Meda Nadan	North, east and south, S. No. 70; west, S. No. 84	Acs. 1·29

No. 579.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring .37 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for opening congested areas in the Bellary municipality; and, under sections 8 and 7, the revenue divisional officer, Bellary, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the revenue divisional officer, Bellary, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or paimash number.	Name of owner or occupier	Boundaries of the land required to be taken up.	Extent to be taken up.
Bellary district, Bellary taluk, Bellary municipality.			
Ryotwari, dry, S. No 473 A.	Channa Basiya ..	North, S. No. 462; east, S. No 471; south, S. No. 473 B; west, S. No. 461.	acres. 37

No 580.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring .0156 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for sinking a well at Sermadevi; and, under sections 8 and 7, the revenue divisional officer, Sermadevi, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the revenue divisional office, Sermadevi, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or paimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Tinnevelly district, Ambasamudram taluk, Sermadevi village.			
Private pathai, S. No 726-1.	A. Subrahmanya Pillai, son of Arumachalata Pillai.	North, A. Subrahmanya Pillai's garden, east, Vaidyanathaswami Koil West street; south and west, A. Subrahmanya Pillai's garden.	Acre. .0156

No. 581.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 147½ square feet, be the same a little more or less, is needed for a public purpose, to wit, for opening a conveyting lane in the Vellore municipality; and, under sections 8 and 7, the revenue divisional officer, Vellore, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the revenue divisional officer, Vellore, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or paimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up
North Arcot district, Vellore taluk, Thottapalayam village.			sq. ft.
Village site poramboke, S. No 14 A. T.S. No. 596/2.	Lakshmi Ammal	North, backyard of Lakshmi Ammal's house, T.S. No 596/1; east, backyard of Kuppuswami Chetti's house, T.S. No. 597/2; south, Mukalinga Chetti's house T.S. No. 573; west, Sekhahari's house, T.S. No. 616.	90
Village site poramboke, S. No. 14 A. T.S No 597/2.	Kuppuswami Chetti	North, backyard of Kuppuswami Chetti's house, T.S. No. 597/1; east, backyard of vakil Viraswami Nayakkar's house, T.S. No. 599; south Mukalinga Chetti's house, T.S. No. 573; west, backyard of Lakshmi Ammal's house, T.S No 596/2	57½
		Total ..	147½

T. E. MOIR,
Ag. Secretary to Government.

Plague.

NOTIFICATIONS

Fort St. George, April 10, 1912.

No. 115-*P.*—Whereas the Governor in Council is satisfied that there is danger of an outbreak of plague at Arankarkolam in the Canjeevaram taluk of the Chingleput district, if persons from the infected portions of the Salem, Coimbatore and Bellary districts, the Mysore State and other parts declared to be infected with plague are permitted to visit that place on the occasion of the ensuing Nadabhavi festival of Sri Devarajaswami:

In exercise of the powers delegated to him under the Epidemic Diseases Act, 1897, the Governor in Council prohibits the attendance at the said festival from the 25th April to 1st May 1912, inclusive, of persons from the said parts.

All persons proceeding to the said festival in contravention of this notification will be turned back.

Fort St. George, April 11, 1912.

No. 116-*P.*—Whereas the Governor in Council is satisfied that there is danger of an outbreak of plague at Azhwartirunagari in the Tiruchendur taluk of the Tinnevelly district, if persons from the infected portions of the Salem and Coimbatore districts, the Mysore State and other parts declared to be infected with plague are permitted to visit that place on the occasion of the ensuing Vaikasi festival and cattle fair:

In exercise of the powers delegated to him under the Epidemic Diseases Act, 1897, the Governor in Council prohibits the attendance at the said festival and fair from the 16th May to 30th June 1912, inclusive, of persons from the said parts.

All persons proceeding to the said festival or fair in contravention of this notification will be turned back.

Fort St. George, April 15, 1912

No. 117-*P.*—In modification of notification No. 113-P., published on pages 241—244 of Part I-A of the *Fort St. George Gazette*, dated 9th April 1912, the following revised lists of plague-infected areas and of passport stations are published :—

A.—PLAGUE-INFECTED AREAS.

I.—In the Madras Presidency.

District.	Taluk.	Village or town.	District.	Taluk.	Village or town.
Anantapur.	Gooty	Guntakal. Hanchinahal. Kadadarobanchi. Tatrakallu. Uravakonda.	Coimbatore.	Avanashi	Karaimadai.
				Coimbatore.	Coimbatore. Kalappatti. Kuniyamuttur. Kurichi. Perur Settipalayam. Sundakkamuttur. Tadiyalur. Vellakkinar. Vellalur.
	Kalyandrug	Naranjigundlapalli.		Kollegal	Hullur.
	Adoni	Mandigiri. Naganadhanahalli. Sambagallu.		Palladam	Kallapalayam. Oddarpalayam.
	Alur	Bantanahalu. Kundangarti. Malagavalli. Nagaradona. Nemakallu. Peddahotaru.	Nilgiris, The	Coonoor	Coonoor. Wellington Cantonment.
Bellary.	Bellary	Bellary. Virapuram.		Gudiyattam	Kavanur. Vadugantangal. Udayendram.
	Hadagalli	Holagondi.		Tiruppattur	Alangayam. Ambur. Deenstanam. Kadayanji. Mangulam. Narasingapuram. Nekkundi. Punnandakuppam. Tiruppattur. Vellipattu. Vaniyambadi town.
	Harpanahalli	Harpanahalli. Manneramasalvada.	North Arcot.		
	Hospet	Bylu Vaddigeri. Hospet.			
	Siruguppa	Upparahalu.			Vaniyambadi village.
Chittoor	Madanapalle	Madanapalle.			Vellakkuttai.
	Palmaner	Boireddipalle. Palmaner.		Vellore	Saduvalai.

I.—In the Madras Presidency—cont.

District.	Taluk.	Village or town.	District.	Taluk.	Village or town.
Salem.	Attur ..	Punavasal	Salem—*cont.*	Hosur—*cont.*	Panapalli.
	Hosur ..	Arleri.			Sanemaru.
		Bagalur.			Tradi.
		Mangondapalli.	South Canara	Mangalore ..	Mangalore.

II.—Outside the Madras Presidency.

Presidency or Province.	Infested localities. Districts and States, and Towns of 50,000 or more inhabitants.	Presidency or Province.	Infested localities. Districts and States, and Towns of 50,000 or more inhabitants.
I. Mysore ..	The whole province	III. Bengal.	(a) Districts—
II. Bombay.	1. *Northern Division*—		Bhagalpur.
	(a) Districts—		Burdwan.
	Ahmedabad.		Darbhanga.
	Broach.		Gaya.
	Kaira.		Hazaribagh.
	Surat.		Manbhum.
	Thana.		Monghyr.
	(b) Towns and ports—		Muzaffarpur.
	Bandra.		24. Parganahs.
	Bassein.		Patna.
	Bhiwndi.		Saran.
	Bombay		Shahabad.
	Bulsar.		Santhal Parganas.
	Mahim.		(b) Towns—
	Surat.		Bhagalpur.
	Thana.		Calcutta.
	2. *Central Division*—		Gaya.
	(a) Districts—		Howrah.
	Ahmednagar.		Monghyr
	East Khandesh.		Patna.
	Nasik.		
	Poona.		
	Satara.		
	Sholapur.		
	West Khandesh.		
	(b) Town—		
	Poona.		
	3. *Southern Division*—	IV. The Panjab.	(a) Districts—
	(a) Districts—		Attock.
	Belgaum		Ambala.
	Bijapur.		Sadam.
	Dharwar		Delhi.
	Kanara.		Gujrat.
	Kolaba.		Gurudaspur.
	Ratnagiri.		Hissar.
			Hoshiarpur.
	(b) Towns and ports—		Jhang
	Hubli.		Jullundar.
	Panvel.		Karnal.
	Vengurla		Lahore.
	(c) States and Agencies—		Ludhiana.
	Bijapur.		Lyallpur.
	Savantvadi.		Montgomery.
	4. *Sindh*—		Moradabad.
	Town and port—		Multan.
	Karachi		Rawalpindi.
	5. *Political Charge*—		Rohtak.
	States and Agencies—		Shahpur.
	Akalkot State.		Sialkot
	Baroda State		(b) States—
	Cutch State.		Jind.
	Kathiawar agency.		Kalsia
	Kolhapur and Southern Mahratta country		Kapurthala.
	Satara agency.		Malerkotla.
			Patiala.
			(c) Town—
			Delhi.

Presidency or Province.	Infected localities. Districts and States, and Towns of 50,000 or more inhabitants.
V. Burma ..	(a) Districts— Amherst. Bassein. Bhamo. Hanthawady. Mandalay. Maubin. Meiktila. Minbu. Myaungmya. Pegu. Prome. Pyapon. Shwebo Thaton. Thayetmyo. Toungoo. Yamethin. (b) Towns and ports— Bassein. Mandalay. Moulmein. Rangoon.
VI. The Central Provinces.	(a) Districts— Akola. Amraoti Balaghat. Bandara. Betul Baldana. Chindwara. Drug. Hoshangabad. Jubbulpore. Mandla. Nagpur. Narsingpur Nimar. Raipur. Sangor. Seoni Wardha. Yeotmal. (b) Towns— Amraoti. Badnur. Balaghat. Bilaspur. Chanda. Chindwara. Damoh. Jubbulpore town. Jubbulpore Cantonment. Kamptee Cantonment. Mandla. Nagpur. Raipur. Sangor. Seoni Wardha. (c) State— Nandgaon.
VII. Rajputana.	Alwar State. Bharatpur State. Jaipur State. Jaipur City. Jhalawar State. Kotah State. Mewar State. Tonk State. Udaipur City.
VIII. The United Provinces.	(a) Districts— Agra. Aligarh. Allahabad. Azamgarh. Bahraich. Ballia. Bara Banki. Bareilly. Basti Benares. Bijnar. Bulandashahr. Cawnpore. Dehra Doo. Etah. Etawah. Farukkabad. Fatehpur. Ferozepore. Fyzabad Ghazipur. Gonda Gorakhpur. Gujranwala. Gurgaon. Gurdaspur. Hardoi. Jalaun. Jaunpur. Jhansi. Kari. Lucknow. Mainpuri. Muarut. Mirzapur. Mattra. Muzaffarnagar. Naini Tal. Partabgarh Pilibhit. Rai Bareli. Saharanpur. Shahjahanpur. Sitapur. Sultanpur. Unao. (b) Towns— Agra. Allahabad. Bareilly. Benares. Cawnpore. Farrukhabad. Fyzabad. Jhansi. Lucknow Meerut. Shahjahanpur.

Presidency or Province.	Infected localities. Districts and States, and Towns of 50,000 or more inhabitants.	Presidency or Province.	Infected localities. Districts and States, and Towns of 50,000 or more inhabitants.
IX. Central India.	Barwani State. Bhopal State. Datia State. Dewas State (Junior Branch). Indore State. Kurwai State. Maihar State. Malwa Prant of Gwalior. Mhow Cantonment. Nagode State. Narsingarh State. Orcha State. Rajgarh State. Rewa State. Sohawal State.	X. Hyderabad State—*contd.*	(c) Districts—*contd.* Bidar. Bir Gulbarga. Karimnagar. Mahbubnagar Medak Nalgonda. Nander. Nizamabad. Parbhani Ratchur. Umarnabad Warangal. (b) Towns— Hyderabad. Secunderabad
X. Hyderabad State.	(a) Districts— Adilabad. Atrafbalda. Aurangabad.	XI. Kashmir ..	Jammu.

8.—PASSPORT STATIONS.

South Indian Railway.

Mangalore. Singanallur. Podanur. Coimbatore	Tadiyalur. Periyanayakkanpalaiyam.	Madukkarai. Somanur. Avanashi Road.	Tirupur.

The Nilgiri Railway

Karteri.	Coonoor.	Wellington.

Madras and Southern Mahratta Railway.

Gudupalli. Kuppam Mulanur. Patchar. Jalarpet.	Vaniyambadi. Kothandampatti. Vinnamangalam. Ambur. Gudiyattam.	Vellitur Mailpatu. Virinjipuram. Kavanur. Latteri.	Hospet. Bellary. Bellary Cantonment. Adoni. Kosigi.

2. Persons arriving from the places above mentioned should be required to take out passports Careful attention should be given to the instruction contained in G.O No. 632 P., dated 31st May 1909.

Fort St. George, April 9, 1912.

No. 118-P.—Whereas the Governor in Council is satisfied that there is danger of an outbreak of plague at Conjeevaram in the Conjeevaram taluk of the Chingleput district, if persons from the infested portions of the Salem, Coimbatore and Bellary districts, the Mysore State and other parts declared to be infested with plague are permitted to visit that place on the occasion of the ensuing Brahmotsavam festival of Sri Devarajaswami:

In exercise of the powers delegated to him under the Epidemic Diseases Act, 1897, the Governor in Council prohibits the attendance at the said festival from the 20th May to 10th June 1912, inclusive, of persons from the said parts, and further directs that between the said dates no tickets to travel by railway shall be sold at the stations of Gudupalli, Kuppam, Mulanur, Patchar, Bellary, Bellary Cantonment, Kottur, Gadiganuru, Tornagallu, Hagari, Kudlini, Adoni, Kosgi and Hospet on the Madras and Southern Mahratta Railway and Jalarpet, Periyanaykkanpalaiyam, Tadiyalur, Coimbatore, Podanur, Singanallur, Madukkarai, Somanur, Avanashi Road and Tirupur on the South Indian Railway, for the stations of Arkonam, Pallur, Conjeevaram Nathapettai, Walajahad, Villambakkam, Athur and Chingleput on the South Indian Railway and Arkonam on the Madras and Southern Mahratta Railway, to persons intending or believed to be intending to be present at the festival.

All persons proceeding to the said festival in contravention of this notification will be turned back.

Fort St. George, April 12, 1912.

No. 119-P.—Whereas the Governor in Council is satisfied that there is danger of an outbreak of plague at Maddikera in the Pattikonda taluk of the Kurnool district, if persons from the Bellary and Anantapur districts and other parts declared to be infected with plague are permitted to visit that place on the occasion of the ensuing Maddamma Jatra:

In exercise of the powers delegated to him under the Epidemic Diseases Act, 1897, the Governor in Council prohibits the attendance at the said festival from the 28th April to 6th May 1912, inclusive, of persons from the said parts.

All persons proceeding to the said festival in contravention of this notification will be turned back.

Notification No. 71-P., published on page 141 of Part I-A of the *Fort St. George Gazette*, dated 27th February 1912, is hereby cancelled.

T. E. MOIR,
Ag. Secretary to Government.

Fort St. George, April 8, 1912.

No. 114-P.—The following notification of the Cochin Durbar, Local and Legislature Department, dated 24th March 1912, is republished :—

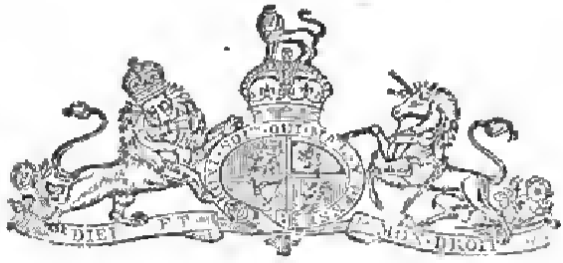
Whereas plague is reported to prevail in certain British districts adjoining the State and whereas there is danger of its being imported into Cochin if people from plague-infected areas are allowed to attend the Poorum festival at Trichur in the Cochin State on Friday the 13th Medom 1087 corresponding to the 26th April 1912, it is hereby notified, in exercise of the powers conferred on the Diwan by section 2 of the Epidemic Disease Regulation 1 of 1072, that the attendance of people from plague-infected areas at the ensuing Poorum festival at Trichur is prohibited.

2. All persons proceeding to the said festival in contravention of this notification will be turned back.

3. Intending visitors are warned of the danger they may be exposed to by proceeding to the above festival.

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Part I-B.—Educational Department.

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University of Madras—B.A. (Honours) Preliminary Examination in English, April 1912—Candidates passed

NOTIFICATION BY GOVERNMENT.

NOTIFICATION.

Fort St. George, April 2, 1912.

No. 55.—Authors, publishers and others who may desire to present works to the British Museum are informed that the Registrar of Books, Madras, will arrange to forward presentation copies to the Trustees of the British Museum. Cases or parcels of books intended for despatch should be addressed to the Trustees of the British Museum, care of the Registrar of Books, Madras, accompanied by a letter stating the contents and requesting the Registrar to forward the cases or parcels.

L. DAVIDSON,
for Secretary to Government.

MISCELLANEOUS NOTIFICATIONS.

LEAVE.

M.R.Ry. G. S. Raghunathachariyar, Assistant, Teachers' College, Saidapet, who is under orders of transfer as Acting Assistant Inspector of Schools, North Arcot district, is granted privilege leave on full pay for fifteen days from 2nd April 1912.

Office of the Director of Public Instruction,
Madras, 10th April 1912.
B-1

A. G. BOURNE,
Director of Public Instruction.

LEAVE AND APPOINTMENT.

The Director of Public Instruction is pleased to grant privilege leave for three months from the date of his relief to M.R.Ry. M. R. Venkateswara Aiyar, Sub-Assistant Inspector of Schools, Nanguneri Range, acting in the Tinnevelly Girls' Range, and to appoint M.R.Ry. V. Vombu Sastri, Head clerk, Office of the Inspector of Schools, Fifth Circle, and Acting Sub-Assistant Inspector of Schools, Coimbatore Range, to act for the Sub-Assistant Inspectress, Tinnevelly Girls' Range, in the third class, *vice* Miss M. A. Jape on leave or until further orders—to join expeditiously on relief.

Office of the Director of Public Instruction,
Madras, 12th April 1912.

A. G. BOURNE,
Director of Public Instruction.

APPOINTMENTS.

The Director of Public Instruction is pleased to make the following appointment:—

M.R.Ry. J. C. Chinnappa, Sub-Assistant Inspector of Schools, Salem Range, who is under training in the Teachers' College, Saidapet, to act as Sub-Assistant Inspector of Schools, Erode Range, *vice* M.R.Ry. P. Ramanaya Chetti on other duty or until further orders. To join on relief from the Teachers' College.

Office of the Director of Public Instruction,
Madras, 10th April 1912.

A. G. BOURNE,
Director of Public Instruction.

The Director of Public Instruction is pleased to make the following appointment:—

Mr. D. A. Hubbar, Assistant Inspector of Schools, Chingleput district, and Acting Headmaster, Madrasa-i-Arsm, to act as Inspector of Schools, Fourth Circle, during the absence of M.R.Ry. Rao Bahadur A. C. Parthasarthi Aiyar Avargal on leave or until further orders—to join not earlier than the 15th instant.

Office of the Director of Public Instruction,
Madras, 11th April 1912.

A. G. BOURNE,
Director of Public Instruction.

The Director of Public Instruction is pleased to make the following appointments:—

(1) M.R.Ry. K. S. Appaswami Aiyar, Sub-Assistant Inspector of Schools, Coimbatore Range, on leave, to act as Sub-Assistant Inspector of Schools, Salem Range, *vice* M.R.Ry. J. C. Chinnappa on other duty or until further orders—to join on the expiry of his leave.

(2) M.R.Ry. V. P. Subrahmanya Aiyar, Sub-Assistant Inspector of Schools, Sankarankoil Range, who is under training, to act as Sub-Assistant Inspector of Schools, Coimbatore Range, *vice* No. (1)—to join on the completion of his training in the Teachers' College, Saidapet.

Office of the Director of Public Instruction,
Madras, 15th April 1912.

A. G. BOURNE,
Director of Public Instruction.

GOVERNMENT EXAMINATIONS.

GOVERNMENT TECHNICAL EXAMINATIONS—APRIL 1912.

Candidates for the ensuing Government Technical Examinations are informed that they must bring their drawing instruments with them for those subjects which require plans to be copied, or scales and diagrams to be drawn. The drawing paper required will be supplied to them at the examination.

Candidates in *Surveying and Levelling (Advanced grade only)* will be allowed to bring with them their mathematical tables for use in the examination.

Candidates in Carpentry, Fitter's Work and any other subject, the practical examination in which requires the use of tools, etc., must bring their own tools etc., with them.

Candidates in Book-keeping, Commercial Geography, Shorthand and Type-writing will be expected to bring with them, for use in the examination hall, their own rulers, erasers, knives, pencils and pens.

Candidates for examination in the subjects under "Commerce" will be allowed also to bring with them ink of two or more colours (other than black ink) for map drawing, drawing lines in Book-keeping, etc.

Candidates in shorthand will be allowed to transcribe their shorthand notes with a type-writer. They will not be supplied with any "thick" paper for the purpose, but will be allowed to bring with them their own "thick" paper, if they wish to use such paper. If the machine used by a candidate, however, goes out of order, no extra time will be given to him to compensate for loss of time while the machine is out of order and being put right.

Candidates in Type-writing will have to bring their own type-writers also and the necessary carbon paper with them and must specify clearly on their answer-papers the particular kind of machine used by them as, otherwise, their answer-papers will not be valued.

TABLE SHOWING THE ORDER OF TIME AND SUBJECTS ACCORDING TO WHICH THE WRITTEN EXAMINATION WILL BE CONDUCTED

N B—The examination will begin each day, in the forenoon at 10 A.M., and in the afternoon at 2 P.M., except in the case of Type-writing for which the arrangement is different as shown in the time-table. The examination in this subject will commence at 7 o'clock in the morning, if the candidates have to be examined *in batches*.

[The figures under the letters E, I, S and A in the third column show the duration of the question-papers for the respective grades.]

Place of Examination at Madras.	Days	Time.	Subjects.
	1912	Forenoon	Surveying and Levelling (E.I.A.). 3 3 3
Senate House, Chepauk.	Friday, 26th April.	11-15 A.M. (a)	Type-writing (E.). 1+1
		Afternoon ..	Surveying and Levelling (A.). 3
		Forenoon ..	Applied Mechanics (E.). 3
Do.	Saturday, 27th April.	11-15 A.M. (a)	Type-writing (I.). 1+1
		12 A.M. (a) ..	Type-writing (A.). 1+1
		Afternoon ..	Applied Mechanics (E.). 3
Hindu Theological High School, Mint Street, George-town.	Monday, 29th April.	Forenoon ..	Agriculture (I.); Building Materials and Construction (E. I. A.*) 3 3 3; Machine Construction (E.I.); Hygiene (E.); Book-keeping (I.A.). 3 3 3
		Afternoon ..	Agriculture (E.); Building Materials and Construction (I.A.†), Machine Construction (E.I.); Book-keeping (E.I.A.); Materia Medica (I.). 1 3 3 3
	Tuesday, 30th April.	Forenoon ..	Practical Plane and Solid Geometry (E.I.A.); Building Materials and Construction (A.‖), Steam and the Steam-engine (E.I.A.*); General Biology (I.S.); Theory and Practice of Commerce (E.I.A.). 3 3 3

SHORTHAND EXAMINATIONS.

Hour.	Grade.	Paper.	Subject.
Friday, 3rd May 1912.			
10-30 A.M. to 10-30 A.M.	Intermediate	First paper	Dictation.
10-30 A.M. to 12-15 P.M.	Do.	Do.	Transcription of the same.
10-50 A.M. to 11 A.M.	Advanced	Do.	Dictation
11 A.M. to 1-30 P.M.	Do.	Do.	Transcription of the same.
2 P.M. to 4 P.M.	Intermediate	Second paper	Dictation and Elaboration of notes
1-30 P.M. to 2-45 P.M.	Elementary	First paper	Dictation.
2-46 P.M. to 4 P.M.	Do.	Do.	Transcription of the same.
4-5 P.M. to 5-5 P.M.	Do.	Second paper	Paper on principles.
4-5 P.M. to 5-5 P.M.	Intermediate	Third paper	Paper on principles.
Saturday, 4th May 1912.			
10-45 A.M. to 1-45 P.M.	Advanced	Second paper	Dictation and Elaboration of notes.
2-40 P.M. to 3 P.M.	Do.	Third paper	Dictation.
3 P.M. to 5 P.M.	Do.	Do.	Condensation of the same.

Attention is drawn to the following rules :—

1. No candidate will be allowed to enter the examination room unless he wears a clean and decent dress, and in all cases where good manners require it, a suitable covering for the head, nor will he be allowed to keep his shoes on unless they are shoes of English pattern, and socks and trousers are worn also.

No candidate suffering from any contagious disease will be admitted to the examination room.

2. No candidate will be allowed to quit the examination room on any day until the expiration of half an hour from the time fixed for the commencement of the examination, and candidates arriving after the expiration of that half hour will not be admitted.

3. No candidate will be allowed to re-enter the examination room during the hours of examination after once quitting it, nor to leave the room without finally giving up his answer papers.

4. Any candidate detected in speaking to, or in any way communicating with, any other candidate will be at once removed from the room and the circumstance reported to the Commissioner.

5. Any candidate suspected of having had recourse to malpractice of any kind is liable to have his examination invalidated and also to be debarred from appearing again for any of the examinations under the control of the Commissioner for such term of years as the Commissioner may think fit; or, *if the Commissioner is not satisfied for any reason whatever as to the trustworthiness of his results*, he may be required to undergo a re-examination at some future date to be fixed by the Commissioner in any one or more of the subjects of the examination for which he appeared, his success or failure being determined on the results of such re-examination.

6. *No candidate will, on any account, be allowed to take into the examination room, ink, slates, books, ruled sheets, manuscripts or papers of any kind.* Any one detected in the violation of this rule or having recourse to any unfair practices will be removed from the room and the occurrence reported to the Commissioner. The use of mathematical instruments for drawing figures or ruling lines will, however be allowed.

7. Candidates whose names are not in the printed list furnished to the Superintendents must submit a written declaration through the Superintendents giving full particulars in regard to themselves including their address and furnish such evidence as may be possible of their having applied for admission to the examination at the proper time and paid the prescribed fees. The answer-papers of such candidates will not be valued unless it is clear that the omission of their names is due to no fault of theirs.

8. Candidates choosing to change their place of examination without previous permission, or appearing at any centre other than the one at which they ought to have appeared according to the notice published in the Gazette, must not expect to have their papers valued or their results published. In all cases where permission has been granted, the memorandum or letter permitting the change should be produced for the satisfaction of the Superintendents.

9. A candidate having completed his paper will rise from his seat and remain standing until the Superintendent takes his answer-papers. Any candidate wishing to ask any question of the Superintendent will pursue the same course, but will on no account leave his place.

10. Any answer papers, or any work in Carpentry, Fitter's Work, etc., sent up without the candidate's name and number affixed will not be valued. The answer-papers and drawings should be stitched or pinned together at the upper left-hand corner, and the whole folded in two, lengthwise (not crosswise into four). The place of examination and the name and number should be written out clearly by the candidate on the top right-hand side of the first page of the answer paper, as well as on the top of the paper after it is folded.

11. Candidates will not be allowed to take any papers, except their question-papers, out of the examination room.

12. Candidates are forbidden to tear up papers, or to throw ink or papers on the floor. All "spoilt copies, etc.," should be left on the desk where the candidate has been writing.

(By order.)

Office of the Comr. for Govt. Examinations,
Madras, 28th March 1912.

G. MADDOX,
Secretary.

GOVERNMENT TECHNICAL EXAMINATIONS—APRIL 1912.

Oral and Practical Examinations.

It is hereby notified that the arrangements made for the conduct of the Oral and Practical Examinations for the several subjects under the different groups will be published in the *Fort St. George Gazette*, from time to time, the subjects, centres, etc., to which the arrangements relate being specified. In all cases for which no arrangements are notified in the Gazette, the necessary information can be obtained from the Chief Superintendents of the Written Examination concerned.

2. Candidates who may not be able to attend the Oral and Practical Examinations should intimate the fact, sufficiently early, to the examiner whose name is entered first against the subjects brought up by them, so that arrangements may not be made for their examination. The particular subjects and grades for which the candidates concerned are unable to attend should be clearly specified in the letter to the examiner.

3. Candidates for Carpentry, Fitter's work and any other subject, the practical examination in which requires the use of tools, etc., should bring their own tools, etc., with them.

4. The following arrangements have been made for the conduct of the Oral and Practical Examinations in the subjects mentioned below:—

[*N.B.*—The blanks will be filled up in a later issue.]

Days with date	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.
I.—CIVIL ENGINEERING AND MECHANICAL ENGINEERING.						
(1) For Bellary, Tirupasi, Conjeveram and Madras Candidates.						
At Madras.						
1912.						
	Hydraulics and Irrigation Works.	Elementary	6-45 A.M.	6	Colleges of Engineering, Chepauk, Madras	Mr. W. G. Molesworth (a) and Mr. W. H. James.
Thursday, 4th April	Do.	Intermediate	6-45 A.M.	2	Do.	Mr. W. H. James (b) and Mr. W. G. Molesworth.
	Bridge-work..	Elementary	6-45 A.M.	6	Do.	Mr. A. B. Strange (c) and Mr. W. G. Molesworth.
	Do.	Intermediate.	6-45 A.M.	6	Do.	Do.
	Surveying and Levelling	Elementary.	6-45 A.M.	6	Do.	Mr. W. G. Molesworth (a) and Mr. W. H. James.
Friday, 5th April	Do.	Intermediate.	6-45 A.M.	20	Do.	Mr. W. H. James (b) and Mr. W. G. Molesworth.
	Applied Mechanics ..	Elementary.	2 P.M.	27	Do.	Mr. W. H. James (b) and Mr. W. G. Molesworth.
	Do ..	Intermediate.	2 P.M.	5	Do.	Do.
	Earthwork and Road-making	Elementary.	6-45 A.M.	32	Do.	Mr. W. G. Molesworth (a) and Mr. A. B. Strange.
	Do	Intermediate.	6-45 A.M.	7	Do.	Mr. A. B. Strange (c) and Mr. W. G. Molesworth.
Saturday, 6th April.	Building Materials and Construction	Elementary.	2 P.M.	10	Do.	Mr. W. D. Molesworth (a) and Mr. W. H. James.
	Do.	Intermediate	2 P.M.	15	Do.	Do.
	Do.	Advanced ..	2 P.M.	1	Do.	Do.
Monday, 8th April.	Machine Construction.	Elementary.	6-45 A.M.	6	Do.	Mr. H. E. Peirce (c) and Mr. W. H. James.
	Do.	Intermediate.	6-45 A.M.	12	Do.	Do.
Tuesday, 9th April.	Steam and the Steam Engine	Elementary.	6-45 A.M.	18	Do.	Do.
	Do	Intermediate.	6-45 A.M.	6	Do.	Mr. W. H. James (b) and Mr. H. E. Peirce.
Wednesday, 10th April.	Mensuration.. ..	Elementary.	6-45 A.M.	46	Do.	Mr. H. E. Peirce (c) and Mr. W. H. James.
	Do.	Intermediate.	6-45 A.M.	1	Do.	Mr. W. H. James (b) and Mr. H. E. Peirce.
....	Fitter's work ..	Elementary.	..	18	.. ..	.. ..
....	Do. ..	Intermediate.	..	6	.. ..	....

(a) Kilpauk, Madras. (b) Chepauk, Madras. (c) Nungambakkam, Madras.

(By order.)

Office of the Comr. for Govt. Examinations, Madras, 28th March 1912.

G. MADDOX, *Secretary.*

GOVERNMENT TECHNICAL EXAMINATIONS—NOVEMBER 1911 AND JANUARY 1912.

(1) NOTICE REGARDING ISSUE OF SINGLE SUBJECT CERTIFICATES.

Candidates who passed in one or more subjects at the Government Technical Examinations held in November and January last are hereby informed that their certificates will be issued on or after the 8th July next *and for three months only from that date.*

2. All candidates except such of them as were examined at Madras, Mercara, Bangalore, Mysore, Trivandrum, Trichur or Ernakulam should apply for their certificates to the Collectors of the districts in which the centres entered opposite to their names in the pass-lists are situated: those examined at Madras should apply for their certificates to the Tahsildar of Madras; those examined at Mercara, to the Commissioner of Coorg, Mercara; those examined at Bangalore and Mysore, to the Inspector-General of Education in Mysore, Bangalore; and those examined at Trivandrum, Trichur and Ernakulam, to the Honourable the Resident in Travancore and Cochin.

3. In applying for certificates, each candidate should give his register number and state the office he holds.

4. Candidates should apply for their certificates through the heads of the offices in which they are employed. Those who hold no appointment should submit certificates from some reliable authority to the effect that they appeared and passed in one or more subjects at the above examinations (the subjects and grades being specified).

5. Candidates who apply for their certificates on or after the 8th October next will be required, under G.O. No. 309, Educational, dated the 24th May 1897, to pay a penalty of Annas Eight for each certificate for the Elementary grade and of One Rupee for each certificate for the Intermediate or for the Advanced grade.

The amount of penalty should be paid into a Government Treasury and the receipt enclosed with the application. This application should *not* be made *to the undersigned*, but must be addressed to the officer concerned (*vide* No. 2 *supra*) who will file the receipt in his office and forward the certificate.

(2) NOTICE REGARDING GROUP CERTIFICATES AND DIPLOMAS.

Candidates who, at the Government Technical Examinations held in November and January last, completed the tests prescribed for a *Group Certificate* or a *Diploma* or likewise completed the tests at the examinations held in January, April, June, November or December in any year but have *not* obtained group certificates and diplomas are requested to furnish the undersigned, before the 1st July next, with the information required under the several heads in the annexed form.

N.B.—No notice will be taken of any application for a Group Certificate or a Diploma which does not contain all the required particulars. [Applications which are received later than the 1st July will not be attended to before December next.]

[The Group Certificates and Diplomas will be forwarded to applicants on or after the 31st August next.]

Register number.	Name of candidate.*	Subjects passed in.				Year and month in which the examination was held.	Supplement to the *Fort St. George Gazette* notifying candidate's success.		Address in full.	Remarks.
		Subject.	Grade.	Class.	Number in order of merit.		Date.	Page.		

* The entries in this column should exactly correspond with the entries in the respective pass-lists. Wherever they do not correspond, the necessary explanation and proof of identity should be submitted.

(By order.)

Office of the Comr. for Govt. Examinations,
Madras, 28th March 1912.

G. MADDOX,
Secretary.

GOVERNMENT TECHNICAL EXAMINATIONS—JUNE 1912.

Notice is hereby given that the *Written test* in connection with the next Government Technical Examination in Minor Sanitary Engineering, *Intermediate* grade, will be held on Wednesday the 19th June 1912, *the viva voce test being conducted immediately after that date* in accordance with a notice that will be published in due course in Part I-B of the *Fort St. George Gazette*.

2. The *Written* and *viva voce* examinations will be held only at Madras. No notice will be taken of the application of any candidate who selects a centre other than Madras.

3. In the case of applications from *pupils*, the head of the institution from which they are sent is requested to see, before signing the certificate at the foot of each application, that the institution has

been recognised by the Director of Public Instruction, Madras, as fitted to impart instruction in Minor Sanitary Engineering according to the Intermediate grade.

N B—Heads of institutions recognised for *General Education only* should not sign the certificate at the foot of the application form filled in by any of their pupils coming up for the Technical examinations.

4. Each candidate should submit along with his application a certificate signed by the Sanitary Engineer or the Assistant Sanitary Engineer that he has undergone a five months' course in "Minor Sanitary Engineering—Intermediate grade".

5. Candidates must send in their applications made out in English on *printed forms so that they reach the Commissioner's Office on or before the 30th April, after which date no applications will be received.*

6. Candidates in the mofussil should obtain the required application forms from the treasury of the taluk in which they are resident or of the district to which they belong. Candidates who are residents of Madras should apply for application forms at the Office of the Commissioner for Government Examinations, Old College, Nungambakkam, and not to the Collector of Madras.

N.B.—No notice will be taken of any application from candidates in the mofussil requesting to be supplied with application forms from this office.

7. The prescribed fee of Rupees five, that is, the fee prescribed for a subject according to the Intermediate grade, must be paid in every case into a Government Treasury, or, if at Madras, into the Bank of Madras, on or before the 30th April, and the receipt given by the Treasury Officer or the Bank of Madras attached to the application. Care should be taken to see that the fee is remitted *sufficiently early* so that the fee receipt obtained may be attached to the applications which must reach the Commissioner's Office on or before the 30th April. *On no account will the fees be received in the Commissioner's Office whether sent in cash or by Post Office orders.*

NOTE.—*At Madras, in the case of all pupils, the fees should be collected by the Headmaster and sent in a lump sum to the Bank of Madras together with two lists of the pupils, one of which will be retained by the Bank and the other signed and returned to the Headmaster. This latter list should be forwarded to this office along with the applications of the candidates. The necessary forms for this purpose will be supplied by this office to Headmasters on application.*

8. Each application should be sent direct to the undersigned, post paid, superscribed and addressed as follows, the receipt for the fee paid *being securely fastened to it*:—

[*Application for admission to the Government Technical Examinations.*]

To

The Secretary to the Commissioner

for Government Examinations,

Nungambakkam,

Madras, S.W.

N B—Candidates anxious to assure themselves that their applications have been received should enclose *an addressed post-card in their respective applications*. The post-card should bear the sender's address only, and no other writing. Such post-cards will be returned to them in due course with the "Received" stamp of the office impressed upon them. No other form of acknowledgment except that required by the postal rules regarding registered covers can possibly be given, nor will any notice be taken of any letter from any candidate enquiring whether his application has been received. *Insufficiently stamped covers will be rejected.*

9. Candidates should write their names, their father's names, and their house names *distinctly* and *in full* in their applications, and give their *addresses in full* also; if "Other Hindus", they should state in column 8 of their applications whether they are "Non-Brahmans Caste Hindus" or "Panchamas." Applications defective in any particular will be returned.

N.B.—*The occupation or profession of candidates, or the appointments held by them, should invariably be stated—in full—in column 10 of their applications.*

10. *The fee paid will, in no case whatsoever, be refunded, nor will it be reserved for a subsequent examination. Neither will any excess fee that may have been inadvertently paid be returned. Candidates are accordingly warned to study the notification carefully and satisfy themselves, before remitting their fees, that they fulfil the prescribed conditions of admission to the examination.*

11. Subject to any changes that it may be necessary or convenient to make in the arrangements, the written examination will be conducted as shown in the following table:—

Day.	Hour.	Subject.
1912 Wednesday, 19th June ..	11 A.M. to 2 P.M. ..	Minor Sanitary Engineering (Intermediate Grade)

12. For any further information that may be required, candidates are referred to the Government notification regulating the examinations, and to the syllabus for the subject, copies of both of which can be had on payment at the Government Press, Madras. No copies either of the syllabus or of the notification can be furnished to candidates from the Commissioner's Office.

13. *Any candidate suspected of having had recourse to malpractice of any kind is liable to have his examination invalidated and also to be debarred from appearing again for any of the examinations under the control of the Commissioner for such term of years as the Commissioner may think fit; or, if the Commissioner is not of the Commissioner for such term of years as the Commissioner may think fit; or, if the Commissioner is not satisfied for any reason whatever as to the trustworthiness of his results, he may be required to undergo a re-examination at some future date to be fixed by the Commissioner in any one or more of the subjects of the examination for which he appeared, his success or failure being determined on the results of such re-examination.*

(By order.)

G. MADDOX,
Secretary.

Office of the Comr. for Govt. Examinations,
Madras, 5th April 1912.

GOVERNMENT TECHNICAL EXAMINATIONS—APRIL 1912.

I.—NOTICE TO MOFUSSIL CANDIDATES.

Candidates in the Mofussil are informed that a copy of the nominal list will be posted at the entrance to the examination hall at each station three days before the examination and that they will be expected to learn their register numbers from this list. For any further information regarding the examination, they should apply to the Chief Superintendents of the Written examination. The addresses of the Chief Superintendents at the various mofussil stations are given below :—

Stations	Chief Superintendents.
Anakapurum	Headmaster, Board High School, Anakapuram
Bangalore	Headmaster, R.B.A.N.M.'s High School, Bangalore
Bellary	Headmaster, Municipal High School, Bellary.
Bezwada	Headmaster, C.M.S. High School, Bezwada.
Calicut	Headmaster, School of Commerce Calicut
Chicacole ..	Headmaster, Municipal High School, Chicacole.
Coimbatore	Headmaster, Government Training School for Masters, Coimbatore
Conjeeveram ..	Headmaster, U.F.C.M. High School, Conjeeveram.
Cuddalore ..	Headmaster, Town High School, Cuddalore
Ernakulam	Headmaster, High School Department, Ernakulam College, Ernakulam.
Guntur	Headmaster, Town High School, Guntur.
Kumbakonam ..	Principal, Government College, Kumbakonam.
Kurnool	Headmaster, Government Training School Kurnool.
Lovedale (Ootacamund).	Principal and Secretary, Lawrence Asylum, Lovedale (The Nilgiris).
Madura	Superintendent, Government Technical Institute, Madura.
Mangalore	Principal, Government College, Mangalore.
Masulipatam ..	Headmaster, Hindu High School, Masulipatam.
Mysore	M.R.Ry. B. C. Srinivasa Aiyangar Avergal, B.A., L.C.E., Headmaster, Engineering School, Mysore.

[*N.B.*—The examinations at Mysore will be held in the Government Industrial School, Mysore.]

Nazareth	The Manager, Art Industrial School, Nazareth.
Rajahmundry ..	Vice-Principal, Government Training College, Rajahmundry.
Salem	Headmaster, Government Training School, Salem.
Tanjore	Headmaster, Government Training School, Tanjore.
Tinnevelly ..	Principal, Hindu College, Tinnevelly.
Tirupati	Headmaster, H.E.L. Mission High School, Tirupati.
Trichinopoly	Principal, S.P.G. College, Trichinopoly.
Trichur	Headmaster, Sirkar High School, Trichur.
Trivandrum	M.R.Ry. K. V. Nateea Aiyar Avergal, B.A., B.Sc., C.E., Executive Engineer, Trivandrum.
Vizagapatam	Principal, Mrs. A. V. Narasinga Rau College, Vizagapatam.

II.—NOTICE TO MADRAS CANDIDATES.

Candidates who have applied to be examined at Madras are informed that the examinations in the subjects put down for the 26th and 27th April and for the 3rd and 4th May in the time-table now appearing in the *Fort St. George Gazette* will be held at the Senate House, Chepauk, and those in the subjects put down for the 2nd and 10th April and for the 1st and 2nd May in the same time-table will be held at the Hindu Theological High School, Mint Street, Georgetown.

No hall-tickets will be issued, but a copy of the nominal list will be posted on the notice board at the entrance to the Senate House and the Hindu Theological High School, on the 23rd April, and all the candidates to be examined at Madras are expected to learn their register numbers from this list.

III.—NOTICE REGARDING THE EXAMINATION IN TYPE-WRITING.

Both at Madras and in the Mofussil.

Candidates coming up as Type-writing must bring with them their own type-writers—the Remington, Yost, New Century, Smith Premier, Densmore, Empire, Underwood, Oliver, Armstrong or L.C. Smith & Brothers machine. The candidates will, if necessary, be examined in *batches*, but at least *every five* candidates for the *Elementary* grade, at least every *four* candidates for the *Intermediate* grade and at least every *three* candidates for the *Advanced* grade must have one machine among them.

In the mofussil, heads of institutions who are desirous that their pupils should be examined in batches and private candidates who desire to be similarly examined should make the necessary arrangements with the Chief Superintendent concerned *three* days before the examination and furnish him with all necessary information as to the number of candidates and machines and the time at which each batch should attend on the day fixed for the examination.

At Madras, heads of institutions and private candidates should make similar arrangements with the Secretary to the Commissioner for Government Examinations, at 11 A.M., on Tuesday the 23rd April, at the Old College, Nungambakkam.

The examinations in Type-writing will, wherever the candidates have to be examined in batches, be conducted as in the following time-table :—

Batch.	Elementary examination.	Intermediate examination.	Advanced examination.
	25th April.	*27th April.*	*27th April.*
First batch	7 A.M. to 9 A.M.	7 A.M. to 9-30 A.M.	7 A.M. to 10 A.M.
Second batch	9-15 A.M. to 11-15 A.M.	9-45 A.M. to 12-15 P.M.	10-15 A.M. to 2-15 P.M.
Third batch	11-30 A.M. to 1-30 P.M.	12-30 P.M. to 3 P.M.	1-30 P.M. to 6-30 P.M.
Fourth batch	1-45 P.M. to 3-45 P.M.	3-15 P.M. to 5-45 P.M.	....
Fifth batch	4 P.M. to 6 P.M.	....	....

In the case of the *Elementary* examination, candidates of the first and second batches will not be allowed to leave the examination hall until 11-15 A.M., and no candidate for the third, fourth and fifth batches coming after this hour will be admitted to the examination. Similarly in the case of the *Intermediate* examination, candidates of the first and second batches will not be allowed to leave until 12-15 P.M., and no candidate for the third and fourth batches coming after this hour will be admitted. For the *Advanced* examination, candidates of the first batch will not be allowed to leave until 10 A.M., and no candidate for the second and third batches coming after this hour will be admitted. Candidates that have each a separate machine and that do not want to be examined in batches are expected to appear for their examination with the third batch for the Elementary and Intermediate examinations, and with the second batch for the Advanced examination.

Managers and instructors of institutions concerned will be allowed into the examination rooms *in the intervals between the examinations of the various batches* to inspect the machines and to remedy any defects

If a candidate reports to the Superintendent that his machine has gone out of order, the Superintendent will intimate this to the manager or instructor if he is waiting outside on the premises, and will permit such manager or instructor to enter the hall or room (though the candidates may be at work) to inspect the machine and to remedy the defect or to supply another machine. It must, however, be clearly understood that the Superintendent incurs no responsibility in this matter, his action will be purely *ex gratia*, the whole responsibility resting on the candidate and the manager or instructor.

A similar concession will be allowed in the case of a private candidate if he has some one outside who is willing to inspect the machine and put it right, etc.

No extra time will be given to candidates to compensate for loss of time while the machine is out of order and being put right.

(By order.)

Office of the Comr. for Govt. Examinations,
Madras, 12th April 1912.

G. MADDOX,
Secretary

UNIVERSITY OF MADRAS.

NOTIFICATIONS.

It is hereby notified that, in the election of two members of the Senate to serve on the Syndicate in the place of Dr A. C. Mitchell and the Hon'ble Mr P. S. Sivaswami Aiyar, resigned, the following duly nominated members of the Senate received the largest number of votes :—

(1) Mr. J. G. Tait, M.A.
(2) Mr. B. Hanumanta Rau, B.A., C.I.E.C.

Mr. J. G. Tait, M.A., and Mr. B Hanumanta Rau, B.A., C.I.E.C., have accordingly been duly elected members of the Syndicate. The election shall take effect from the date of publication of this notification.

(By order.)

F DEWSBURY, B.A., LL.B.,
Registrar.

Senate House, 12th April 1912.

1. The L.T. Degree Examination of 1913 will be held at Madras, Saidapet and Trivandrum
2. The B.A. Degree (Honours), Part I of 1913, will be held at Madras and Trichinopoly
3. The B.A. Degree Examinations (under the old By-laws and under the new Regulations) will be held at the following places in April 1913 :—

Madras—All Branches and Groups.			
Bangalore—Branches I, IV and V and Groups (i), (iv), (v) and (vi) only.			
Trichinopoly	Do.	do.	do
Trivandrum	Do	do.	do

NOTE.—Candidates for the above examinations selecting Branches II and III (old By-laws) and Groups (ii) and (iii) (new Regulations) will be required to sit at *Madras* for every Part of the B.A. Degree Examination in which they intend to appear.

4. The Intermediate Examination in Arts will be held at the following places in March and April 1913 :—

Madras.	Jaffna.	Rajahmundry.
Bangalore.	Kumbakonam	Tinnevelly.
Calicut.	Madura.	Trichinopoly.
Coimbatore.	Mangalore	Trivandrum.
Kottayam.	Masulipatam.	Vizianagram.
Ernakulam.	Mysore	
Hyderabad (Deccan).	Palghat.	

5. The Matriculation Examination will be held at the following places in March 1913 :—

Madras.	Hyderabad (Deccan).	Tinnevelly.
Bangalore.	Mangalore.	Trichinopoly.
Bellary.	Mysore.	Trivandrum.
Kottayam.	Rajahmundry.	Vizianagram.

(By Order)

F. DEWSBURY, B.A., LL.B.,
Registrar.

Senate House, 16th April 1912.

RULES FOR ADMISSION INTO THE JUNIOR INTERMEDIATE CLASS OF THE KUMBAKONAM COLLEGE IN JULY 1912.

A very high standard of proficiency in English will invariably be required, and each student accepted for admission should have proved himself to be not below the average in Elementary Mathematics.

Students proposing to take Vernacular Composition under Part II of the course of the Intermediate Examination should have shown proficiency in Vernacular Composition under Group A of the School-Leaving Certificate Course, and those proposing to take Translation should have shown proficiency under Group C in the language which they will have to translate.

Students proposing to study the subjects of Intermediate Group (i) should have taken in the Public Examination at least two of the three following subjects under Group C, viz., Algebra and Geometry, Physics and Chemistry, and the marks gained therein and in Elementary Mathematics and in Elementary Science should have indicated aptitude for these subjects.

Students proposing to study the subjects of Intermediate Group (ii) should have taken two of the subjects, Physics, Chemistry and Botany under Group C, and have shown aptitude for these subjects as well as for Mathematics as indicated by their marks in Algebra and Geometry or in Elementary Mathematics or in both. They should also have done well in Elementary Science under Group B.

Students proposing to take a History subject in Intermediate Group (ii) should have been examined in the History of England under Group C and the results in that subject and in the History of India and Geography should have indicated aptitude for those subjects.

Students proposing to take a Classical, Vernacular or Foreign language in Intermediate Group (iii) should have taken that language under Group C and have gained good marks.

Every student proposing to take Group (iii) should have shown proficiency in at least two subjects in Group C.

1. Applications containing the following particulars should be sent to the Principal so as to reach him not later than the 15th June 1912 :—

(*a*) Name in full (with his correct address).
(*b*) School or College in which the applicant studied with year.
(*c*) The number of his Secondary School-Leaving Certificate.
(*d*) Subjects in Group (iii) which the applicant wishes to take
(*e*) Whether he proposes to select Tamil Composition or Sanskrit Translation.

2. The following combinations of the subjects in Group (iii) will be provided :—

(1) Ancient History, Modern History and Logic.
(2) Ancient History, Modern History and Sanskrit.
(3) Ancient History, Modern History and Tamil.
(4) Ancient History, Logic and Sanskrit.
(5) Ancient History, Logic and Tamil.
(6) Modern History, Logic and Sanskrit.
(7) Modern History, Logic and Tamil.

3. Candidates wishing to know whether their applications have been registered should send an addressed stamped post card. No other form of reply will be sent.

4. Applicants' Secondary School-Leaving Certificates should be sent in original (or a certified extract) by registered post as soon as they are received from the Commissioner's Office. The last day fixed for selection will be June 28.

5. Each student selected for admission, if he does not appear in person on the 28th June, will receive intimation of his selection by post, and if he does not come and join the College between the 1st and 5th July, no seat will be guaranteed for him after the latter date.

6. The School-Leaving Certificate of a rejected candidate will be returned to him immediately after the 28th June to the address given in his application.

7. In no case whatsoever will a student be admitted who has not a male guardian resident in Kumbakonam or is not a resident of the Victoria Jubilee Hostel attached to the College. In the case of students who are not themselves natives of or residents in Kumbakonam; preference will be given to students who join the hostel.

7th April 1912.

J. A. YATES,
Ag. Principal, Kumbakonam College.

LAW COLLEGE, MADRAS.

AUTUMN TERM, 1912

Work for the autumn term for all the classes will commence on Monday, 8th July 1912, and the attendance will count from that date.

New Admissions.

B.L., F.L. and Pleadership Classes.—Candidates seeking admission to the B.L. Class shall have passed the First in Law Examination and those seeking admission to the F.L. and Pleadership Classes, the B.A. Degree Examination.*

Term Fees.—The term fee for the F.L. Class will be Rs. 75, for the B.L. Class Rs. 100, and for the Pleadership Class Rs. 50. But Muhammadan, Uriya and all other students belonging to the backward classes or castes specified in article 15 of the Grant-in-Aid Code will be required to pay only half the usual fee under G.Os. No. 632, Educational, dated 8th October 1896, and No. 290, Educational, dated 29th May 1901, and under Proceedings, Dir. No. 4508, dated 8th June 1908, of the Director of Public Instruction.

All fees must be paid into the *Bank of Madras* (at the Head office only) between Monday, 1st July and Monday, 15th July 1912, to the credit of Government under the head "XIX. Educational Fees—Government Colleges, Professional—Law College," and the receipt filed in the College office as shown below. Fees should not, under any circumstances, be paid at the branches of the Bank of Madras or into the Government treasuries, and the Principal will decline to receive fees or receipts tendered to him either personally or through the Post or Telegraph office, and *no exception* whatever will be made to this rule.

Application for Admission.

NOTE.—(1) Application forms may be obtained from the College clerk. These must be duly filled up and filed in the College office, with the Bank's *fee receipt*, and, in the case of F.L. candidates, the vaccination certificate. *Applications with incomplete entries will not be accepted, and no name will be registered until the application in the prescribed printed form is filed in the College office.*

(2) *Vaccination.*—Under G.O. No. 609, Public, dated 18th August 1904, *all persons applying for admission into Government Professional Colleges* are required to produce "certificate of re-vaccination after the completion of the tenth year; or should they not have been vaccinated in early childhood, of vaccination after reaching the age of ten years. In the event of their having suffered from small-pox before or during their tenth year, they must produce a certificate of vaccination or re-vaccination subsequent to their having attained the age of ten. This certificate will not, however, be required from persons who bear the marks of small-pox and who produce a certificate signed by two respectable householders that to their personal knowledge the individual was attacked with small-pox after he had completed his tenth year."

(3) *The certificate of vaccination or re-vaccination referred to above must, under the rules embodied in the Government Order quoted above (vide Rule 13), be granted by either Surgeons, or Assistant Surgeons, or Apothecaries, or Hospital Assistants or Deputy Inspectors of Vaccination*

AUTUMN TERM, 1912.

The programme of work will be as follows:—

B.L. CLASS.

Subjects.		
Law of Property	.. ..	The Junior Professor.
Indian Constitutional Law	.. ..	The Principal.
Hindu and Muhammadan Law	.. ..	The Assistant Professors.

F.L. CLASS.

Roman Law and Jurisprudence	.. ..	The Principal.
Law of Torts	.. ..	The Junior Professor.
Law of Contracts	.. ..	*Lectures*— The Junior Professor. *Classes*— The Assistant Professor

PLEADERSHIP CLASS.

Indian Contracts Act ..	.. ..	The Principal (with the F.L. Class).
Easements	.. ..	The Junior Professor (with the B.L. Class).
Code of Civil Procedure ..	.. ..	The Assistant Professors.
Hindu Law	.. ..	Do.
Law of Landlord and Tenant	.. ..	Do.
Law of Torts	.. ..	The Junior Professor (with the F.L. Class).

* No candidate will be admitted to the College unless he presents, together with his application, a transfer certificate showing (a) the name of the candidate in full, (b) the date of birth as entered in the admission register, (c) the dates on which he was admitted to and on which he left the institution, (d) the class in which he studied at the time of leaving it, (e) the subjects or portions thereof studied by him while enrolled, and (f) that he has paid all fees or other money due to that institution in respect of the last term in which he was enrolled

No student will be allowed to attend the B.L. and Pleadership Classes together.

Law College, Madras,
4th April 1912

B-4.

R. A. NELSON, M.A., LL.M., *Barrister-at-Law*,
Principal.

EXAMINATION FOR CERTIFICATES OF COMPETENCY AND SERVICE FOR ENGINE DRIVERS.

Notice is hereby given that, under G.O. No. 1428 M., dated 11th August 1904, the next Examination for Certificates of Competency and Service for Engine Drivers qualifying candidates for employment under Government will be held at the Public Works Workshops near Seven Wells, Madras, on the 28th and 29th May 1912 commencing at 8 A.M.

2. Candidates must send in their applications made out in English on printed forms so that they may reach the Sanitary Engineer's office on or before the 7th May 1912, after which date no application will be considered. Applications for admission to the Examination for Certificates of Competency must be drawn up in accordance with rule 9 of the Rules for grant of Certificates of Competency and Service for Engine Drivers published in Part I-A of the *Fort St. George Gazette*, dated 18th October 1904, pages 536 to 541, and must be supported by the accompaniments referred to in that rule, and those for admission to the Examination for Certificates of Service in accordance with rule 22.

3. The prescribed fee must be paid into a Government Treasury or, if at Madras, into the Bank of Madras on or before the 7th May next, and the receipt given by the Treasury Officer or the Bank of Madras must be securely fastened to the application together with other enclosures.

4. Each application should be sent direct to the undersigned post paid, superscribed and addressed as follows:—

[*Application for admission to the Examination for Engine Drivers.*]

The Sanitary Engineer to Government of Madras and President, Board of Examiners,
Chepauk, Madras.

Insufficiently stamped covers will be rejected.

5. Candidates should fill in their applications legibly and write their names and address distinctly and in full and fill in the application form correctly to the best of their knowledge and belief. Any candidate who makes any false representation for the purpose of seeking admission to the examination will be criminally prosecuted. Applications defective in any particular will be returned.

6. For any information that may be required, candidates are referred to the rules published in Part I-A of the *Fort St. George Gazette*, dated 18th October 1904, pages 536 to 541.

7. Application forms and copies of the rules for the examination may be had on application to the undersigned.

J. M. LACEY,
Ag. Sanitary Engineer to Government, and President, Board of Examiners.

Office of the Sanitary Engineer to Government,
Chepauk, Madras, 11th April 1912.

REMOVAL OF OFFICE.

The office of the undersigned has been removed from Vizagapatam to Waltair.

C. E. RHENIUS,
Inspectress of Girls' Schools, Northern Circle.

Office of the Inspss. of Girls' Schools, N. Circle,
Waltair, 4th April 1912.

VACANCIES.

WANTED a Head Peon for the Reformatory School, Chingleput, from 1st June. He must be a Caste Hindu, not older than 45 years of age. A warder of the Jail department or a retired jemadar preferred. Pay Rs. 15 with free quarters. Applications with testimonials to be submitted through heads of offices.

D. S. O'KEEFFE, Captain, I.M.S.,
Ag. Superintendent.

Reformatory School, Chingleput,
27th March 1912.

APPLICATIONS are invited for the post of Tutor in Mathematics in the Maharajah's College, Trivandrum.

Salary Sirkar Rs. 100 to a Bachelor of Arts or Sirkar Rs. 100—10—150 to a Master of Arts in Mathematics.

None but first-class graduates or Masters of Arts need apply.

The selected candidate if a Bachelor of Arts will be on probation for two years or until he takes his M.A. degree whichever is earlier; if a Master of Arts he will be on probation for one year.

If confirmed he will qualify for leave, pension, etc., from the beginning of his service according to the Travancore Civil Service Regulations.

Candidates should by the 10th June 1912 send to the Principal a letter of application in their own handwriting, together with *copies* of testimonials, a list of references, full particulars as to age, birth-place, and the institutions in which they have studied.

L. C. HODGSON,
Ag. Principal.

H. H. Maharajah's College, Trivandrum,
8th April 1912.

APPLICATIONS are invited from recently trained elementary higher and lower grade women teachers for the following posts which are permanently vacant :—

(1) Headmistress, Board Girls' school, Alwartirunagari, on Rs. 16 per mensem.
(2) Second Assistant Teacher do. do. on Rs. 10 per mensem.
(3) Third Assistant Teacher do. do. on Rs. 10 per mensem.

Applications should be accompanied with copies of certificates of education and character, and should contain the following particulars :—

Name, age, caste, general and professional qualifications, present employment and salary.

M. H. VENKATESWARA AIYAR,
Sub-Assistant Inspector of Schools,
Ag. in Tinnevelly Girls' Range.

Palamcottah, 20th March 1912.

APPLICATIONS are invited from recently trained Elementary, Higher and Lower Grade Women Teachers for the posts of Headmistresses and First Assistant Teachers, respectively, in the following schools :—

(1)	Headmistress	Board Girls' School,	Ruyachoti,	on Rs. 12 per mensem.
	First Assistant	do.	do.	on Rs. 10 do.
(2)	Headmistress	do.	Proddatur,	on Rs. 12 do.
	First Assistant	do.	do.	on Rs. 10 do.
(3)	Headmistress	do.	Chennur,	on Rs. 12 do.
(4)	Headmistress	do.	Badvel	on Rs. 10 do
(5)	Headmistress	do.	Sirugappa,	on Rs 12 do.
	First Assistant	do.	do	on Rs. 10 do.
(6)	Headmistress	do.	Alur,	on Rs. 12 do.
	First Assistant	do.	do	on Rs. 10 do.
(7)	Headmistress	do.	Yemmiganur,	on Rs. 12 do.
	First Assistant	do.	do.	on Rs. 10 do
(8)	Headmistress	do.	Amarapuram,	on Rs. 12 do.
	First Assistant	do.	do	on Rs. 10 do.
(9)	Headmistress	do.	Kusakondla,	on Rs. 12 do.
	First Assistant	do	do.	on Rs. 10 do
(10)	Headmistress	do.	Yadiki,	on Rs. 12 do.
	First Assistant	do.	do.	on Rs. 10 do.
(11)	Headmistress	do.	Uravakonda,	on Rs. 12 do.
	First Assistant	do.	Uravakonda (Mahammadan),	on Rs. 10 per mensem.
(12)	Headmistress	do.	Gadwy,	on Rs. 12 per mensem
	First Assistant	do.	do.	on Rs. 10 do
(13)	Headmistress	do.	Kodumur,	on Rs. 12 do.
	First Assistant	do.	do.	on Rs. 10 do.

Applications should be accompanied with copies of certificates of education and character, and should contain the following particulars :—

Name, age, general and professional qualifications, present employment and salary.

Office of the Sub-Assistant Inspectress of Girls' Schools,
Camp Proddatur, 13th April 1912.

T. LAZARUS,
Sub-Assistant Inspectress of Schools, Ceded Districts Girls' Range.

MADRAS : PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

SUPPLEMENT TO PART I-B

OF

THE FORT ST. GEORGE GAZETTE.

No. 16.] MADRAS, TUESDAY EVENING, APRIL 16, 1912. [PRICE, 6 ps.

UNIVERSITY OF MADRAS.

The following candidates have passed the B A. (HONOURS) PRELIMINARY EXAMINATION IN ENGLISH held in April 1912 :—

[If candidates desire their Intermediate certificates to be returned to them at an address different from that given in their application forms, they should intimate their new addresses to the Registrar within one month after the publication of the results ; if no such intimation is received, the certificates will be returned to the addresses given in the application forms after the 31st July 1912.]

MADRAS.

MADRAS CHRISTIAN COLLEGE.

1. Balakrishna Wariar, C. Sankara.
2. Ganapati Ayyar, Parimalabha.
3. Gopalakrishnan, Vidalur D.
4. Krishnasamayan, Kolichina.
5. Krishnaswami, Parijatha N.
6. Markundeyulu, Patabanda.
7. Narayandaiya, Indya S.
8. Narasimhan, Nadadur
9. Narayana, Chittur V.
10. Pranatartiharan, M. N
11. Ramdiya, Tunkur D
12. Ram Pai, Achyuta.
13. Rangnaikar, Hemmige
14. Srinivasa Rau, Closepet B.
15. Srinivasa Rau, Varanasi.
16. Sundara Reddi, B. V.
17. Thomas, Sithar A.
18. Venkatachari, S.
19. Venkataramani, K. S.

PRESIDENCY COLLEGE.

20. Ananda Rao, Conjeeveram K
21. Arulswami, Swami
22. Chinnapattabiramaiyan, Dulla.
23. Gopalan, A. N.
24. Hanumanta Rau, Kandalam.
25. Hanumanta Rau, Srngari.
26. Jagannadham, Basha
27. Jagannathan, B.
28. Kerala Varma, 25th Prince of Cochin

MADRAS—*cont.*

PRESIDENCY COLLEGE—*cont.*

29. Kesavan, R
30. Kodanda Rau, Pandarangi
31. Krishnamachari, T.
32. Krishnamachari, T. N
33. Krishnamohan, Vellori
34. Krishnan, L. S.
35. Krishna Rau, Tanjore S.
36. Krishnaswami Aiyangar, Panch R.
37. Krishnaswami Rao, Y.
38. Mahalingam, Ramaswami.
39. Mangesha Rau, Ullal
40. Mudlagiri Nayak, Udipi.
41. Myers, Kathleen
42. Narasimhachari, Kuliyalam.
43. Narasimhan, P. V.
44. Narasinga Rao, Kalavagunta
45. Narayanaswami, T. V.
46. Nercuha, Charles.
47. Padmanabha Menon, Pattattil.
48. Peck, Thomas S. H.
49. Ramchandra Rau, Vijendra
50. Ramanathan, Kalpati R.
51. Ramani, N.
52. Rama Rau Bellur
53. Rangavami Aiyangar, K.
54. Ranganathan, K.
55. Rangnathan, Subrahmanya
56. Sangameswaran, R. K.
57. Sankaran Nambiyar, Paramakavil P.
58. Sankara Rau, Ullal S.

MADRAS—*contd.*

PRESIDENCY COLLEGE—*contd.*

59. Satagopachari Kumaduri.
60. Sundaramma Rau, Krishna.
61. Sreadasa Menon, Madattil P.
62. Sivasuryan, S.
63. Srinivasa Aiyangar Padur.
64. Srinivasachari, T. D.
65. Srinjasam, S.
66. Srinivasan, Sankalapuram
67. Srinivasa Rau, Ongole.
68. Tevunni Menon, Palakot.
69. Vardhacharulu, S. T. Gudimella
70. Varadan, M.
71. Venkatakomesvara Rau, Poparu.
72. Venkatanarasimhasubba Rao, Matukumalli
73. Venkataraman, V.
74. Venkataramanamurti, Ravikanti.
75. Venkatasubba Rau, Arpivalu.
76. Venkatesvaran, T. Venkataramu.
77. Vitabhadrudu, Tanikella.
78. Viraraghavachari, T. N.

BANGALORE.

PRESIDENCY COLLEGE

79. Raja, Lakshmiperum S.

TRICHINOPOLY.

ST. JOSEPH'S COLLEGE, TRICHINOPOLY.

80. Ambravanesvaran, S
81. Natesan, N. P.
82. Raghava Menon, Rindumettil
83. Ramachandra Aiyar, N. R.
84. Ramachandran, S.
85. Sankaran Nayar, M.
86. Saptarishi, L. S
87. Sriramachandran, V.
88. Subrahmanyan, P. A.
89. Varkey, Chunkat J.
90. Vedanromani, Asirvadam.
91. Venkatachalam S. V.

(By order.)

F. PEWSBURY, B.A., L.L.B.,
Registrar.

Senate House, 12th April 1912.

THE FORT ST. GEORGE GAZETTE.

Published by Authority.

No. 16.] MADRAS, TUESDAY EVENING, APRIL 16, 1912. [Price, 3 as. 6 p.

Part II.—Miscellaneous Notifications.

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APPOINTMENTS, LEAVE OF ABSENCE, &c.

Registration.

Leave.—M.R Ry. Kunnathur Mukondi Sudarsanachari Avargal, Registrar of Assurances, Kistna district, privilege leave for six weeks from or after the 15th May 1912 under article 260 of the Civil Service Regulations.

Posting.—M.R.Ry. Asuri Kanakiya, Joint Sub-Registrar, Masulipatam, to be in charge of the Registrar's office, Kistna, during the absence of M.R.Ry. Kunnathur Mukondi Sudarsanachari Avargal on leave or until further orders.

C. M. SCHMIDT,
Inspector-General of Registration.

Madras, 10th April 1912.

Judicial.

Leave.—The undermentioned officer has been granted privilege leave on half salary under article 271 of the Civil Service Regulations :—

M.R.Ry. Tiruvalangadu Narayana (Vajapayar) Ramachandra Aiyar Avargal, District Munsif of Payyoli (North Malabar), for seven days in continuation of the privilege leave for one month notified at page 467, Part II of the *Fort St. George Gazette*, dated 12th March 1912.

H. D. C. REILLY,
Registrar.

High Court of Judicature, Madras,
12th April 1912.

Board of Revenue.

Revenue Settlement, Survey, Land Records and Agriculture.

Leave.—Mr. J. E. Lancashire, I.C.S., Special Settlement Officer, Party No. II, Coimbatore *cum* Trichinopoly, is granted privilege leave for one month from or after 10th May 1912 under article 260 of the Civil Service Regulations.

S. SWAMINATHA AIYAR,
Ag. Secretary.

Board of Revenue (R.S., Sur., L. Rds. & Agri.),
Chepauk, 8th April 1912.

SALT, ABKARI AND CUSTOMS DEPARTMENT.

Appointments.—The following promotions in the Madras Custom-house are ordered with effect from the 1st April 1912:—

Mr. William Arthur Fendall, Sub. *pro tem.* Preventive Officer on Rs. 100, to act as Preventive Officer on Rs. 125, *vice* M.R.Ry. Anumarlu Gajendra Nayudu granted leave or until further orders.

M.R.Ry. V. Doraiswami Pillai, Preventive officer on Rs. 90, to act as Preventive Officer on Rs. 100, *vice* Mr. William Arthur Fendall on other duty.

Board of Revenue (Separate Revenue),
Chepauk, 5th April 1912.

Transfers.—M.R.Ry. Kalpathi Ramaswami Aiyar Chithambara Aiyar, Assistant Inspector, is transferred from the Ennore to the Ellore Circle, *vice* Mr. Hubert Lionel Prager, Assistant Inspector, transferred. To join on relief.

M.R.Ry. Tyagaraja Sundaram Aiyar, Assistant Inspector, is transferred from the Cuddalore to the Ennore Circle, *vice* M.R.Ry. Kalpathi Ramaswami Aiyar Chithambara Aiyar, Assistant Inspector, transferred. To join at once.

Abdul Mukarram Sahib, Assistant Inspector, is transferred from the Udipi to the Calicut Circle, *vice* M.R.Ry. Peroorembu Koppan Potter Parasurama Aiyar, Assistant Inspector, transferred. To join at once.

M.R.Ry. Keelambakkam Lokanatha Mudali, Assistant Inspector, is transferred from the Morakolam to the Vattanam Circle. To join at once.

M.R.Ry. Karur Iyanna Aiyar Venkatarumana Aiyar, Assistant Inspector, is transferred from the Vattanam to the Morakolam Circle, *vice* M.R.Ry. Keelambakkam Lokanatha Mudali, Assistant Inspector, transferred. To join on relief.

M.R.Ry. Sambamurthi Dikshitar Appayyah, Assistant Inspector, is transferred from the Krishnapatam to the Nanpada Circle, *vice* M.R.Ry. Kshatry Gopal Singh, Assistant Inspector, granted leave. To join at once.

M.R.Ry. Iyyavier Narayanaswami Aiyar, Assistant Inspector, is transferred from the Rajahmundry to the Penugadura Circle, *vice* M.R.Ry. Dharwar Amrita Rao, Assistant Inspector, transferred. To join on relief.

Board of Revenue (Separate Revenue),
Chepauk, 9th April 1912.

Leave.—Under article 260 of the Civil Service Regulations, Mr. Leo Bertram Pereira, Assistant Inspector, is granted privilege leave for two months from date of relief.

Transfers.—M.R.Ry. Palanthandalam Satakopachari, Assistant Inspector, is transferred from the Konada to the Manginapudi Circle, *vice* M.R.Ry. Anakavur Balakrishna Aiyar, Assistant Inspector, transferred. To join on relief.

Mr. Clarence Henry Gilby, Assistant Inspector, is transferred from the Karaka to the Krishnapatam Circle, *vice* M.R.Ry. Sambamurthi Dikshitar Appayyah, Assistant Inspector, transferred. To join on relief.

Mr. Cecil Denese Noyce Joyce, Sub *pro tem.* Second-grade Sub-Inspector, is appointed to act as Assistant Inspector and posted to the Karaka Circle, *vice* Mr. Clarence Henry Gilby, Assistant Inspector, transferred. To join at once.

Mr. Jeremiah James Buckley, Second-grade Sub-Inspector, is appointed to act as Assistant Inspector and posted to the Konada Circle, *vice* M.R.Ry. Palanthandalam Satakopachari, Assistant Inspector, transferred. To join at once.

M.R.Ry. Parakal Kalathil Ramunni Menon, Second-grade Sub-Inspector and Acting Assistant Inspector, is transferred from the Kayalpatnam to the Udipi Circle, *vice* Abdul Mukarram Sahib transferred. To join at once.

M.R.Ry. Chanjeri Raghavendra Rao, Sub. *pro tem.* Head Clerk, Deputy Commissioner's office, Northern Division, is appointed to act as Assistant Inspector and posted to the charge of the Opium Storehouse, Rajahmundry, *vice* M.R.Ry. Iyyavier Narayanaswami Aiyar, Assistant Inspector, transferred. To join at once.

Board of Revenue (Separate Revenue),
Chepauk, 10th April 1912.

Transfers.—M.R.Ry. Vellore Iyalu Nayudu Kesavalu Nayudu, Sub-Inspector, First Grade, and Acting Assistant Inspector on temporary duty at Manambadi factory, is posted to the Cuddalore Circle, *vice* M.R.Ry. Tyagaraja Sundaram Aiyar, Assistant Inspector, transferred.

M.R.Ry. Manickavasaga Swaminatha Pillai, Sub-Inspector, First Grade, and Acting Assistant Inspector, is transferred from the Vattanam to the Pakala Circle, *vice* Mr. Leo Bertram Pereira granted leave. To join at once.

Board of Revenue (Separate Revenue),
Chepauk, 12th April 1912.

Postings cancelled.—The following postings are cancelled:—

(1) M.R.Ry. Parakal Kalathil Ramunni Menon, Second Grade Sub Inspector, and Acting Assistant Inspector, to the Udipi Circle ordered in Board's Proceedings D. No. 937, Salt, dated 10th April 1912.

(2) M.R.Ry. Vellore Iyalu Nayudu Kesavalu Nayudu, Sub-Inspector, First Grade, and Acting Assistant Inspector, from the Manambadi Factory to the Cuddalore Circle ordered in Board's Proceedings D. No. 964, Salt, dated 12th April 1912.

(3) M.R.Ry. Manickavasaga Swaminatha Pillai, Sub-Inspector, First Grade, and Acting Assistant Inspector, to the Pakala Circle ordered in Board's Proceedings D. No. 964, Salt, dated 12th April 1912.

Board of Revenue (Separate Revenue),
Chepauk, 15th April 1912.

Appointments.—M.R.Ry. Pathan Modathil Narayana Menon, Sub-Inspector, Second Grade, is appointed to act as Assistant Inspector and posted to the Udipi Circle, *vice* Abdul Mukarram Sahib, Assistant Inspector, transferred. To join at once.

M.R.Ry. Chambiram Setu Rau, Sub-Inspector, First Grade, is appointed to act as Assistant Inspector and posted to the Cuddalore Circle, *vice* M.R.Ry. Tyagaraja Sundaram Aiyar, Assistant Inspector, transferred. To join at once.

M.R.Ry. Varanasi Subbaiya, Sub-Inspector, Second Grade, is appointed to act as Assistant Inspector and posted to the Pakala Circle, *vice* Mr. Leo Bertram Pereira, Assistant Inspector, granted leave. To join at once.

Board of Revenue (Separate Revenue), Chepauk, 16th April 1912.

H. A. B. VERNON, *Secretary.*

Leave.—M.R.Ry. V. Krishnaswami Aiyah, Assistant Inspector, Third Grade, sub. *pro tem* Tuticorin Circle, one month's privilege leave from 15th March 1912.

Trichinopoly, 31st March 1912.

A. KRISHNASWAMI AIYANGAR, *Deputy Commissioner, Southern Division.*

FOREST.

Confirmation.—M.R.Ry. S. A. Ramakrishna Naidu and M.R.Ry. B. Chenchuramma Naidu, acting Rangers, Sixth Grade, are confirmed as Rangers, Sixth Grade, with effect from 3rd April 1912, subject to the condition that they should rank below the acting Rangers now at Dehra Dun.

Madras, 13th April 1912.

P. M. LUSHINGTON, *Conservator of Forests, Central Circle.*

PUBLIC WORKS

Transfer.—M.R.Ry. Ravanasamudram Sankaranarayana Aiyar Rajangam Aiyar, B.A., B.E., Overseer, First Grade, from the College of Engineering, Madras, to the IV Circle. To join on return from leave.

Fort St. George, 11th April 1912.

C. A. SMITH, *Chief Engineer, P.W.D.*

Leave.—Under article 280 of the Civil Service Regulations, Mr. George Langdale Whitehead O'Brien, Second Inspector of Steam-boilers and Prime-movers, is granted, with effect from 15th May 1912 or date of his relief, privilege leave for two months.

Office of Sanitary Engineer to Government, Chepauk, Madras, 9th April 1912.

J. M. LACEY, *Sanitary Engineer to Government.*

Leave.—Under article 280, Civil Service Regulations, M.R.Ry. M. N. Ramakrishna Aiyar Avergal, Supervisor, First Grade, Godavari Conservancy division, is granted privilege leave for six weeks from the 15th April 1912 or date of relief.

Vizagapatam, 10th April 1912.

A. C. LANGSTON, *Superintending Engineer, I Circle.*

Posting.—Mr. C. V. Stephens, temporary Assistant Engineer, posted to the II Circle in Memorandum No. 3039-C., dated 4th April 1912, is reposted to the Kistna Eastern division for charge of the Gudivada sub-division.

Mr. K. Narayana Hebbar, Supervisor, Second Grade, is, on relief by Mr. C. V. Stephens, posted to the Godavari Western division for charge of the Tank sub-division, *vice* Mr. F. M. Dowley, Assistant Engineer, transferred to the III Circle.

Bezwada, 8th April 1912.

W. J. J. HOWLEY, *Superintending Engineer, II Circle.*

Posting.—Mr. F. M. Dowley, Assistant Engineer, posted to this Circle in Chief Engineer's Memorandum No. 3029-C., dated 4th April 1912, is posted to the Bellary division for charge of the Anantapur sub-division.

Transfer.—M.R.Ry. V. Ayadurai Aiyar Avergal, Assistant Engineer, from the Anantapur sub-division to the Office of the Superintending Engineer for charge of the Valgode project party. To join on relief.

Bellary, 16th April 1912.

P. R. ALLEN, *Superintending Engineer, III Circle.*

Leave.—Under article 280 of the Civil Service Regulations, M.R.Ry. D. Venkataramu Aiyar, Temporary Upper Subordinate, Nellore division, is granted privilege leave for three months with effect from date of relief.

Madras, 12th April 1912.

H. T. KEELING, *Superintending Engineer, V Circle.*

Leave.—Privilege leave for two months with effect from the forenoon of 4th March 1912, is granted to M.R.Ry. G. V. Kuppusami Aiyar, Overseer, Second Grade, sub. *pro tem.*, Cauvery division, under the provisions of the Civil Service Regulations, article 280.

Madras, 10th April 1912.

C. W. WOOD, *Superintending Engineer, VII Circle.*

ECCLESIASTICAL.

Leave.—The Rev. Ben Darcey Beeler, Chaplain of Secunderabad, Deccan, has been granted privilege leave for three months from the 11th May 1912, or date of departure, under article 582 (*a*) of the Civil Service Regulations, 5th Edition.

L. E. COX,
Archdeacon of Madras and Commissary in charge of the Diocese.

Office of the Bishop of Madras, Tevnampet, Madras, S. W., 9th April 1912.

GENERAL NOTIFICATIONS.

PATENTS.

INVENTIONS.

The following specifications of inventions have been filed in accordance with section 11 of the Inventions and Designs Act, 1888, and are open to inspection at the Madras Record Office, Egmore, on the payment of a fee of one rupee in the case of each specification :—

(By Citoplate Gesellschaft Mit Beschrankter Haftung, Manufacturers, of Chausseestrasse, 23, Berlin in the German Empire)—"Improvements in apparatus for machining curved stereotype plates."

(By William Windle Pilkington, of "The Hazels," Prescot, Cotton Manufacturer, John Whittaker, of "Brookside," Wilpshire, Cotton Manufacturer, Richard Bradshaw and Joseph Briggs, both of Wellington Mill, Rishton, Textile Machinists, all in the County of Lancaster, England)—"Improvements in and connected with devices for positioning shuttles in looms."

(By Arthur Shepherd, Bobbin Manufacturer, of 4, Cunliffe Terrace, in the City of Bradford, Yorkshire, England)—"Improvements in or connected with bobbins for spinning."

(By M. M. Wolff, Civil Engineer and Landlord, No. 8, Weston Street, Calcutta)—"Folding Box upholsteries."

(By Teck Lee, Trader, residing at No. 276, Kamayut Ingein Township near Rangoon, Burma)—"Improvement in storm and dust-proof tiles and ridging."

(By Richard Parker Hill, of the City of Auckland in the Provincial District of Auckland and Dominion of New Zealand Land Agent)—"Improved means for cleaning water pipes."

(By Franz Wilhelm Ludqvist, Managing Director, of Lilla Essingen Stockholm, Sweden)—"An improved igniting device for heating or illuminating apparatus working with vaporized hydro carbon."

(By Bertram Poiderin Richardson, Engineer, Care of Post Office Box 2154, Johannesburg, Transvaal, South Africa)—"Improvements in or relating to pipe couplings."

(By Orpheus Colfax Shaw, Manufacturer, of East 317, Providence Avenue, Spokane, State of Washington, United States of America)—"Improvements in threshing machine cylinders."

(By Sirdar Raja Habu Aid-de-Camp to His Highness the Maharaja and Superintendent, Palace Games Department, Patiala State, Sirhindi Bazaar, Patiala)—"Automatic Churns."

(By Arthur Shepherd, Bobbin Manufacturer, of 4, Cunliffe Terrace in the City of Bradford, Yorkshire, England)—"Improvements in bobbins for spinning."

(By Leslie Harold Friedman, Clerk, of 269, Albert Street, East Melbourne, in the County of Bourke, State of Victoria, Commonwealth of Australia)—"Improvements in Typewriting Machines."

(By Belanger Spinning Process Company, 101, Tremont Street, Boston, Massachusetts)—"Devices for spinning and twisting textile fibre."

(By Georges Meyrand, Engineer, of 8, Rue Saineuve, in the City of Paris, France)—"Process for the manufacture of India rubber."

(By Herbert Brown, Linen Manufacturer, of 14, Dublin Road, Belfast, Ireland)—"Improvements in and relating to electric signalling on Railways."

(By Sidney George Brown, Electrical Engineer, of 4, Great Winchester Street, in the City and County of London, England)—"Improvements relating to telephone transmitters and receivers."

(By John William Cook, Machinist, of 18, Exchange Street, Manchester, England)—"Improvements in and relating to carding engines."

(By Donald Elder, Sheep Farmer, of Onehanger, in the Provincial district of Auckland, in the Dominion of New Zealand)—"An improved wire wrapping machine."

(By Henry George Prendergast Thorp, Indigo Planter and Zamindar of Sikta, in the district of Champaran, North Behar)—"Improvements in the making and arrangement of golf balls."

(By Arthur Garfield Harris, Mechanical Engineer, residing at Lincoln, in the County of Lancaster and State of Nebraska, United States of America)—"An invention for Composition of Matter."

(By James Theodore Robinson, Engineer, of Dehri City)—"An improved lime kiln."

(By Arch Moon and John Earl Dannelson, Gentlemen, of Fallon, in the County of Churchhill, and State of Nevada, United States of America) "Improvements in and relating to eye-glasses."

(By William Beedle, Engineer, of Frances Villa, Leadenhall Road, Watford, Herts, England, Frederick Chapping, Merchant, of 220, St. Alban's Road, Watford, Herts, England, and John Gibbon Haw, Gentleman of Kenewerth, Bois Common, Chesham, Bucks, England)—"Improvements in and relating to taps, cocks and the like."

(By Alexander Burroughs Strange, Chief Engineer Madras and Southern Mahratta Railway, Broad Gauge Section, Madras, in British India)—"Invention for a new or improved stake and carrier for wires actuating railway signals and the like."
(By Akbar Razzaq Fond)—"Improvements in soda water machines."
(By Ernest Richard Royston, Fellow of the Chartered Institute of Patent Agents, of Tower Building, Water Street Liverpool, in the County of Lancaster, England)—"Improvements in or connected with gas producers or generators."
(By Frederick Michael Berbenel Rosenthal, Acting District Engineer, His Highness The Nizam's Guaranteed State Railway, Secunderabad, Deccan)—"Invention for a new or improved relay for ringing warning gongs at level crossings on railways."
(By Ernest Richard Royston, Fellow of the Chartered Institute of Patent Agents and Engineer, of Tower Building, Water Street, Liverpool, in the County of Lancaster, England)—"Improvements in or connected with gas producers or generators."
(By Eduljee Dossobhoy Tamboli, Mill Mechanic, of Swadeshi Mills, Kurla, Thana District)—"An invention for regulating the speed of spinning frames in starting up."
(By Waldemar Schutze, Chief Editor, of No. 19, Mollendorfstrasse, Berlin, W.)—"Improved process for preventing degeneration of cotton plants."
(By James Alfred Cooper, Ironmonger, of 237-9, Elizabeth Street Melbourne, in the State of Victoria, Commonwealth of Australia, and Emery Geold Smith, Ship Chandler, of Flinders Street, Melbourne, in the said State and Commonwealth)—"Improvements in apparatus for the transmission of manual power."
(By La Societe Generale des Nitrures, of 12, Rue Requepine, Paris (Seine), France)—"Improvements in revolving electrical furnaces."
(By Gesellschaft for Linde's Eismaschinen A. G. of Hillriegelskreuth, Germany)—"Improved process and apparatus for separating hydrogen from mixtures of gases."
(By Royal Sole Shoes & Knitting Company, Limited, Daryabad, Allahabad, United Provinces, British India)—"Improved rope soles."
(By Rahim Ebrahim, Merchant, Market, Jooma Masjid, Bombay)—"A hand protector."
(By Basanti Charan Sinha, Vakil, Muzaffarpur)—"Invention for hygienic water-proofing."
(By James Murphy, of 89, Galloway Road, Shepherds Bush, London, W. England)—"Improvements in and relating to bottle-blowing machines."
(By Charles Ernest Player, Medical Practitioner, of Northcote, Auckland in the Dominion of New Zealand)—"A cooling screen."
(By Wilfford Arthur Peloquin Cossart, District Engineer Signals, Bengal-Nagpur Railway, Garden Reach, Calcutta, in British India)—"Improvements in railway point locks."
(Do. do.)—"Improvements in switch locks for successive locking."
(By Frederick Pudney, and Frederick Sadler, of 57, Chancery Lane, London, England)—"Improvements in incandescent gas mantles."
(By Henry Leitner, Electrical Engineer, of Maybury, Woking, in the County of Surrey, England)—"Improvements in systems of train lighting and the like."
(By Robert Thomson, Architect, of 164, Nithsdale Road, Pollokshields, in the City and County of Glasgow, Scotland),—"Improvements in column and floor or beam connections."
(Do. do.)—"Improvements in piles, piers, wharves, and like structures."
(By Reed and Morrill, Inc., Manufacturers, a Corporation organized under the laws of the State of New York, U.S.A., whose post office address is No. 179, Jamaica Street, Borough, of Brooklyn, City and State of New York, U.S.A.)—"Improvement in molds."
(By Hara Dhan Mondol, Mechanic, Dhurumtolla, Khurut, Howrah)—"Improvements in baling press of toggle lever type."
(By Llewellyn Wynn Williams, B.Sc., of Railway Appliances Works, Darlington, in the County of Durham, England and William Gill, of Myrtle Villas, Fosse Lane, Shepton Mallet, in the County of Somerset, England, both Engineers)—"Improvements in and relating to a gripping device for use in the adjustment of railway rails."
(By Airless Resilient Wheels, Limited, of 1, Bread Street Place, in the City of London, England)—"Improvements in spring wheels for vehicles."
(By Burn & Company, Limited, a limited liability company duly registered under the Indian Companies Act, 1882, and having its registered office at 7, Hastings Street in Calcutta, Bengal, British India, and Archibald Shaw, an Assistant to the said company residing at 30, Strand Road, Howrah, in Bengal, aforesaid)—"A new or improved axle-guard or horn plate for railway rolling stock."
(By Professor Dr. Paul Hoering, Manufacturer, of 2, Ahornstrasse, Berlin, Germany—"Improvements relating to the manufacture of coke and its bye-products."
(By William Windle Pilkington, of "The Hazels," Prescot, Cotton Manufacturer, John Whittaker, of "Brookside", Wiltshire, Cotton Manufacturer, Richard Bradshaw and Joseph Briggs, both of Wellington Mill, Ribbon, Textile Mechanists, all in the County of Lancaster, England)—"Improvements in or relating to weft replenishing mechanism for looms."
(By the Metals Extraction Corporation, Limited, of Finsbury House, Blomfield Street, London, England—"Improvement in or relating to the deposition of metallic salts from solutions containing them."
(By Alfred Smallwood, Metallurgist, of 42, Hargrave Park, Highgate, London, N., in the County of Middlesex, England)—"A new or improved rotary furnace or fire-box."
(By John Gordon Hume, Pharmaceutical Chemist, of 17, Market Square, Duns, County of Berwick, Scotland)—"Improved method and means for use in chemical analysis."
(By John Bordon, Engineer, William Murray Bardoe, Engineer, and Matthew Murray Bardon, Engineer, all of Caldervale Works, Bellshill, Lanarkshire, Scotland)—"Improvements in liquid fuel furnaces."
(By S. S. Balasundaram Naicker, Mechanic and Foreman, residing at No. 25, Sami Pillai Street, Choolai, Madras)—"Invention for lifting water from wells and tanks and other reservoirs known as 'The automatic reversing waterlift.'"

(By Minerals Separation, Limited, Metallurgists of 62, London Wall, London, England)—"Improvements in or relating to apparatus for ore concentration."

(By Leo Sunderland and Gilbert Cecil Pilkington, Electrical Engineers, both of 39, Victoria Street, Westminster in the County of London, England)—"Improvements in the electrical and automatic control of engines, dynamos and batteries."

(By Emanuel Cerrenka, Engineer, 2 Impasse Maingran, Paris (France) and Michel Mercurio, Banker, 44, Rue Lafitte, Paris (France)—"Improvements in and relating to the manufacture of reinforced glass porcelain or the like objects."

(By The Spinners and Webers Steenen A.-G., of Stemen 1/Baden, Germany, Manufacturers)—"Improvements in current distributors for power looms having electrical stopping and signalling devices."

(By Myer Coplans, Doctor of Medicine, of 8, Ashwood Villas, Headingley, Leeds in the County of York, England)—"Invention for a process for the rapid preparation of potable water, said process being applicable for like purposes."

(By Guy St. Barbe, Sladen Watkins, Gentleman, of Neirnside, Davi d, Inverness-shire, Scotland)—"An improved method and means for cleaning the combustion chambers of internal combustion engines."

(By Robert Walter Scott, Manufacturer of knitting machinery, of Leeds Point, County of Atlantic, State of New Jersey, United States of America)—"Improvements in machines for knitting ribbed fabrics."

(By Giuseppe Bacon, Manufacturer, of 18, via Miramo Bologna, and Guido Ogho, Engineer, of 5, via Rialtare Bologna, in the Kingdom of Italy)—"Improvements in resilient wheels for automobile and other vehicles."

(By William Jackson, Engineer, of Thorn Grove, Mannofield, Aberdeen, North Britain)—"Improvements in connection with drying apparatus, more especially intended for drying tea leaves, or analogous produce."

(By Robert Riley, Textile Mechanist, James Henry Ashworth, Herbert Fodon, Frederick William Stedman and Leonard Percy Steele, Gentlemen, all of 3, Ormerod Street, Burnley in the County of Lancaster, England)—"Improvements in ring spinning, doubling and twisting machines."

(By Badische Anilin and Soda Fabrik, of Ludwigshafen-on-Rhine in the German Empire)—"Improvements in manufacture of ammonia."

(By William Jackson, Engineer, of Thorn Grove, Mannofield, Aberdeen, North Britain)—"Improvements in apparatus for drying tea leaf or other produce."

(By Augusta Meriel Melville-Hamilton, Inventor, of Robe Terrace, Medindie, State of South Australia, in the Commonwealth of Australia)—"Improvements in or relating to water bottles or water bags."

(By John Austen Hart, Engineer, of Springfield, Shear Bank Road, Blackburn, in the County of Lancaster, in the Kingdom of England)—"Apparatus for producing interaction between liquids and gases or vapours."

(By Axel Julius Laurits Lassen, Machine Manufacturer, of No. 5, Aboulevard, Frederiksberg, near Copenhagen, in the Kingdom of Denmark)—"Improvements in means for closing bottles."

(By Robert Stock, Manufacturer, of Kopenickerstrasse, 48/49, Berlin, S O. 16, Germany)—"Improvements relating to motor-ploughs."

(By Gulamah Gulamhussin Moorn), Merchant, 21, Bank Street, Fort, Bombay)—"Improvements in weather guards for motor-cars and other vehicles."

(By William Windle Pilkington, Cotton Manufacturer, of "The Hazels," Prescot, John Whittaker, Cotton Manufacturer, of "Brookside," Wiltshire, Richard Bradshaw and Joseph Briggs, Textile Machinists, both of Wellington Mill, Rishton, all in the County of Lancaster, England)—"Improvements in or relating to weft-replenishing mechanism for looms for weaving."

(By Heinrich Braun, Engineer, of Schwabische Strasse, 11, Berlin W., 30, Germany)—"Apparatus for extracting nitrogen and carbonic acid from combustion gases."

(By Martin Hulst Mead, of 382, River Drive in the City of Passaic, County of Passaic, in the State of New Jersey, United States of America.)—"Improvements in sericulture."

(By Embury McLean, Engineer, of 50, Church Street, New York, United States of America)—"Improvements in fan blowers."

(By Granville Alison Humason, Mechanical Engineer, of 507, 1/2, Louisiana Street, Shreveport, Parish of Caddo, State of Louisiana, United States of America)—"Improvements in and relating to rail joints."

(By Manganese Steel Rail Company, a Corporation organized under the Laws of the State of Delaware, United States of America, and having a place of business at Conner, Manufacturers and Dealers in Manganese Steel Products, of 9th and Market Streets, Wilmington, Newcastle County, Delaware, United States of America.)—"Methods of producing wrought shapes of manganese steel."

(By Thomas Augustus Dring, Accountant, of "Sunny Bank" Trowbridge, Wilts, England)—"Improvements in flying machines."

(By George Dubarn, Engineer, residing at No. 7, Convent Road in Calcutta)—"An antiseptic process for the manufacture of ice."

(By Harry Albert Murphy, Physician and Surgeon, of 100, Watling Street Road, Fulwood, Preston, in the County of Lancaster, England, and Joseph Fitzalan Simpson, Electrical Engineer, of 35, Lower Bank Road, Fulwood, Preston, in the County of Lancaster, England)—"Improvements in connection with the threading of loom and like shuttles."

(By Dudley James Barnard, Engineer, of 3, Norman Road, East Ham, in the County of Essex, England)—"Improvements in or relating to grabs."

(By Harry Albert Murphy, Physician and Surgeon, of 100, Watling Street Road, Fulwood, Preston, in the County of Lancashire, England, and Joseph Fitzalan Simpson, Electrical Engineer, of 35, Lower Bank Road, Fulwood Preston, in the County of Lancashire, England)—"Improvements in or connected with the threading of looms and like shuttles."

(By Vincent Scappaticcio, Gentleman, of 69, West Twenty-third Street, New York, in the State of New York, United States of America)—"New and useful improvements in and relating to rope and cord making machines."

(By the Burma Oil Company, Limited, carrying on business in Burma and India, and having offices at 175, West George Street, Glasgow; 21, Merchant Street, Rangoon, and at 1 Vansittart Row, Calcutta, and Frank Murray Rogers, Blacksmith, presently in the employ of the said Company at Singu, Burma)—"Improvements in grabs for extracting broken tools and the like from well borings."

(By Major James Masson Wilsley, 17th Cavalry, Indian Army, Rawalpindi, Punjab)—"An improved camp oven."

(By John Isaac Solomon, Engineer and Pearl Fishery Expert, of New York City, United States of America, presently residing at the Royal Hotel, Rangoon, Burma)—"Improvements in the methods of artificially causing the production of pearls."

(By MacElroy Shepherd Company, a Corporation organized under the Laws of the State of New York, United States of America, and having its place of business at Whitestone, Long-Island, State of New York, United States of America)—"Process and apparatus for mixing and applying concrete."

A. G. CARDEW,
Ag. Chief Secretary.

Ootacamund, 10th April 1912.

TREASURE TROVE.

It is hereby notified, under section 5 of the Indian Treasure Trove Act VI of 1878, that it is reported that on 5th February 1912 the undermentioned treasure was found by Kadiyala Pitchanna, his wife, son and daughters in a pit in the public street 2 feet from the wall of Pitchanna's house, in the village of Mutukuda in Gannavaram taluk in the Kistna district of the Madras Presidency—

Description of the treasure			Approximate value.		
			Rs.	A.	P.
One gold piece weighing	10	chinnams	6	0	0
Do.	3	do.	1	14	0
Do.	3	do.	1	2	0
Three gold pieces	30	do.	17	0	0
Thirty-two gold pieces consisting of rings, etc., weighing 6¾ tolas		..	124	0	0
One ring weighing ½ tola, the metal of which is not clearly known		..	1	12	0
Eighteen gold pieces consisting of earrings called "Makarikundalamula," etc., weighing 4½ tolas			69	0	0
Two stones (one white and the other green) weighing 1½ chinnams		..	....		
		Total ..	221	2	0

2. All persons claiming the said treasure or any part thereof are hereby required to appear in person or by an authorised agent before the Collector in his office at Masulipatam on 16th September 1912 at 11 A.M., with a view to the matter being enquired into and determined in accordance with the provisions of the Act.

H. L. BRAIDWOOD,
Ag. Collector.

Kistna Collectorate, Masulipatam,
8th April 91.

Under section 5 of Act VI of 1878, the Indian Treasure Trove Act, it is hereby notified that on or about the 1st January 1912 a treasure consisting of the undermentioned coins and valued at Rs. 73-12-0 was found while digging earth in the field of Pulanisami Goundan in Kathangunni village, Dharapuram taluk, Coimbatore district.

2. All persons claiming the said treasure or part therefor are hereby required to appear personally or by Agent before the Collector of Coimbatore at his office at Coimbatore on the 2nd September 1912 in view to the matter being enquired into and determined according to law.

	Value		
	Rs.	A.	P.
Old silver coins the inscriptions on which are not decipherable numbering 242 and weighing Rs. 73-12-0	73	12	0

F. R. HEMINGWAY,
Ag. Collector.

Coimbatore Collector's office,
29th March 1912.

It is hereby notified under section 5 of the Indian Treasure Trove Act VI of 1878 that on 21st September 1911 treasure consisting of 19 gold coins called Puthalis valued at about Rs. 133 was found in a copper kandigai by one Vishnu, son of Kacha Maiya, underneath a stone in the said Kacha Maiya's patta land, S. No. 19-2 of Herur village, known as "Adigala Hitla" in Kasaragod taluk, South Canara district, in the Madras Presidency.

2. All persons claiming the said treasure or any part thereof are hereby required to appear personally or by agent before the Collector of South Canara at his office at Mangalore on Monday, the 20th May 1912 in view to the matter being inquired into and determined according to law.

W. A. DOIG,
Ag. Collector.

South Canara Collector's Office, Mangalore,
13th December 1911.

SANITARY COMMISSIONER.

Return showing the Births and Deaths registered in the Municipalities of the Madras Presidency containing 25,000 inhabitants and upwards and in the Ootacamund Municipality for the week ending 23rd March 1912.

Municipalities.	Population according to the Census of 1911.	BIRTHS. Class. Christians.	Hindus.	Mohammedans.	Other Classes.	Total Births. M.	F.	Total.	DEATHS. Class. Christians.	Hindus.	Mohammedans.	Other Classes.	Total Deaths. M.	F.	Total.	Cause of Death. Cholera.	Small-pox.	Plague.	Fevers.	Diseases of the Respiratory System.	Injuries.	All other causes.	Ratio per 1,000 of population per annum. Total Births.	Total Deaths.
Madura ..	132,669	..	30	6	..	46	60	96	2	53	23	..	29	28	57	..	..	..	7	7	7	34	37·3	22·4
Trichinopoly ..	120,573	8	43	11	..	35	27	62	10	47	7	..	36	36	64	..	2	..	..	5	9	..	37·3	22·4
Calicut ..	77,711	2	25	21	1	31	18	52	1	16	25	..	19	21	40	..	..	..	4	6	2	..	34·8	27·7
Kumbakonam ..	64,028	..	35	..	..	14	21	35	..	30	1	..	14	17	31	..	..	..	2	8	5	..	21·8	26·4
Tanjore ..	60,050	4	36	2	..	21	21	42	1	36	2	..	14	24	38	..	..	..	..	5	..	14	34·8	25·2
Salem	59,104	1	43	1	..	21	21	45	..	43	4	..	23	22	47	..	..	..	1	..	..	24	19·5	33·0
Negapatam ..	57,891	4	20	7	..	15	16	31	2	19	10	..	14	12	26	..	..	..	3	4	2	32	31·6	41·4
Cuddalore ..	53,207	1	38	1	..	23	17	40	1	27	1	..	8	20	28	..	..	..	2	4	2	12	28·2	25·4
Conjeeveram ..	53,870	..	32	..	..	20	12	32	..	22	..	..	10	12	22	..	..	..	6	8	3	17	27·1	24·9
Cocanada ..	53,704	..	22	2	..	6	18	24	..	25	1	..	12	14	26	..	..	..	..	3	4	15	31·0	21·5
Vellore ..	49,050	1	15	14	..	18	15	30	3	20	10	..	18	15	33	..	..	..	11	2	..	13	23·5	25·2
Mangalore ..	47,972	10	13	1	..	14	9	23	11	25	7	..	20	21	41	..	..	..	..	7	4	15	31·5	39·7
Rajahmundry ..	47,338	2	23	..	..	13	13	26	..	22	..	..	13	10	22	..	..	16	..	8	1	16	25·0	46·5
Coimbatore ..	47,042	1	23	3	..	17	10	27	..	11	..	..	6	5	11	..	..	..	4	4	2	10	28·8	24·2
Palamcottah ..	44,891	2	25	17	..	22	22	44	..	12	7	..	6	13	19	..	..	..	..	1	2	7	29·8	12·3
Tinnevelly ..	44,811	..	32	5	..	21	14	35	..	17	2	..	7	12	19	..	..	..	1	9	4	5	31·1	23·1
Palghat ..	44,291	..	23	5	..	17	9	26	1	13	2	..	6	13	21	..	..	..	3	5	1	10	40·7	22·1
Vizagapatam ..	42,445	2	25	4	..	17	14	31	..	22	1	..	13	10	23	..	..	..	4	8	..	12	30·7	24·8
Masulipatam ..	42,051	1	21	2	..	15	9	24	..	26	3	..	16	13	29	..	..	..	7	2	4	10	38·1	28·3
Guntur ..	40,250	..	16	3	..	9	12	21	..	17	5	1	13	10	23	..	1	..	3	3	..	18	29·8	36·0
Tuticorin ..	40,188	2	14	1	..	15	8	23	7	15	..	..	13	10	24	..	..	..	3	1	1	18	27·2	29·8
Ellore	37,842	..	30	5	..	13	22	35	..	25	2	..	13	14	27	..	..	..	5	1	1	8	29·8	28·5
Vizianagram ..	37,190	..	17	2	..	13	7	19	..	15	..	..	13	2	15	1	..	..	4	5	1	10	48·2	37·2
Nellore ..	33,261	3	8	2	..	7	3	10	2	9	1	..	2	10	12	..	..	..	3	1	..	4	26·6	22·0
Adoni ..	31,564	..	3	3	..	2	4	6	..	8	3	..	4	7	11	..	..	..	3	1	..	8	15·7	18·6
Bezwada ..	31,213	1	18	1	..	5	10	15	1	29	3	..	13	20	33	..	..	..	6	1	..	8	9·9	18·2
Berhampur ..	31,103	..	11	2	..	6	7	13	..	15	..	..	5	10	15	..	..	..	7	2	..	17	25·1	55·1
Bellary ..	29,230	1	12	12	..	8	17	25	..	12	6	..	7	11	18	..	..	..	..	..	..	8	21·8	25·1
Pollachery ..	29,119	1	13	5	..	13	6	19	1	3	8	..	3	4	12	..	..	..	..	2	1	15	44·9	32·1
Srivilliputtur ..	29,089	..	18	..	..	15	4	19	..	10	..	..	8	2	10	..	..	..	1	2	5	3	34·0	21·5
Cannanore ..	27,855	..	8	9	..	6	11	17	1	5	6	..	5	7	12	..	..	..	3	..	..	7	34·1	17·9
Mayaveram ..	27,120	..	14	..	..	9	5	14	..	18	..	..	8	10	18	..	..	..	..	4	..	8	31·8	42·4
Kurnool ..	26,086	..	13	7	..	4	16	20	..	10	8	..	12	6	18	..	..	..	7	..	..	15	26·6	34·6
Dindigul ..	25,052	3	13	4	..	6	12	20	1	6	6	..	6	4	10	..	..	..	..	2	1	8	40·0	39·0
Ootacamund ..	18,828	2	3	2	2	6	9	15	1	5	4	2	6	6	12	..	..	..	..	1	..	9	41·6	26·8
Total ..	1,640,504	58	765	162	8	528	487	1,015	46	687	182	4	418	451	869	0	37	19	120	118	72	8	32·3	27·6

Office of Sanitary Commissioner, Madras,
9th April 1912

N. ANNAJI RAO, *Manager and Assistant,*
Office of Sanitary Commissioner, Madras.

S-II

Statement showing Plague Seizures and Deaths in each district of the Madras Presidency from August 1898 to 13th April 1912.

No.	Districts.	First period (August 1898 to June 1899).		Second period (July 1899 to June 1900).		Third period (July 1900 to June 1901).		Fourth period (July 1901 to June 1902).		Fifth period (July 1902 to June 1903).		Sixth period July 1903 to June 1904		Seventh period (July 1904 to June 1905).		Eighth period (July 1905 to June 1906).		Ninth period July 1906 to June 1907.		Tenth period (July 1907 to June 1908).		Eleventh period (July 1908 to June 1909).		Twelfth Period (July 1909 to June 1910).		Thirteenth period (July 1910 to June 1911).		Fourteenth Period (1st July 1911 to 13th April 1912).		Grand Total.		No.
		Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
2	Anantapur	736	864	5	5	8	9	72	60	142	120	1,084	1,202	1,321	1,364	7	5	18	7	283	279	54	39	1	1	12	10	4,324	4,606	8,976	4,130	2
3	Bellary	855	977	110	88	4	1	3,016	1,778	9,955	6,000	8,000	7,974	10,271	9,950	2,500	2,130	508	387	2,780	1,561	279	197	7	4	1,100	929	11,021	10,144	48,457	42,365	3
4	Chingleput	4	5	4	4	2	2	7	5	13	5	15	10	3	5	5	3	3	2	13	13	2	2	1	1	3	3	—	—	67	59	4
5	Chittoor	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3	3	109	105	112	111	5
6	Coimbatore	9	1	68	58	—	—	402	400	726	569	4,102	3,195	3,075	3,111	728	544	3	2	309	140	3,396	1,390	4,191	3,472	2,032	1,823	12,471	11,268	19,331	13,974	6
7	Cuddapah	2	2	1	—	—	—	3	3	5	5	101	104	95	79	2	2	—	—	1	1	1	1	1	1	—	—	1	1	207	203	7
8	Danjan	1	—	1	—	1	1	—	—	—	—	—	—	13	2	20	1	5	5	3	1	4	2	1	—	3	1	—	—	49	15	8
9	Godavari	—	—	—	—	—	—	—	—	1	1	—	—	6	1	4	1	2	2	1	1	—	—	—	—	3	3	42	35	55	45	9
10	Guntur	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2	—	—	—	—	—	1	—	3	—	10
11	Kistna	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	1	2	1	11
12	Kurnool	172	148	—	—	—	—	16	6	276	247	271	211	253	1	2	—	—	—	1	—	1	—	—	—	6	4	2	2	1,250	973	12
13	Madras City	17	25	6	—	3	2	7	4	24	16	19	10	5	2	23	17	5	1	6	3	3	3	2	2	9	3	—	—	169	135	13
14	Madura	3	—	—	—	—	—	1	—	—	—	3	6	10	5	2	1	—	—	—	—	—	—	20	20	1,808	1,066	9	6	3,886	3,103	14
15	Malabar	1	—	—	—	—	—	1	1	5	3	7	7	17	6	42	31	90	50	766	511	92	78	201	105	139	105	9	6	3,514	3,021	15
16	Nellore	5	3	—	—	—	—	2	2	3	3	—	—	3	—	—	—	—	—	1	1	—	—	3	1	—	—	—	—	13	6	16
17	Nilgiris	2	1	—	—	—	—	1	—	15	10	230	215	131	39	100	100	28	15	140	93	108	148	120	10	46	35	283	191	2,356	2,420	17
18	North Arcot	825	677	14	11	40	36	1,813	1,300	1,100	795	1,000	1,040	735	560	61	45	13	—	66	61	11	12	16	4	145	124	1,500	958	7,780	6,086	18
19	Ramnad	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	6	1	—	—	6	2	19
20	Salem	861	456	959	697	3,892	1,112	1,000	1,000	4,000	4,787	1,000	911	225	1,000	150	65	307	231	1,000	973	600	387	165	139	6,195	4,000	1,443	1,000	20,202	17,463	20
21	South Arcot	—	—	2	2	6	6	7	—	8	2	—	1	7	1	26	6	—	—	4	2	7	1	2	2	9	9	85	78	156	102	21
22	South Canara	3	1	1	1	2	1	40	17	1,110	864	500	455	710	403	220	170	135	127	171	101	144	108	102	103	105	102	915	178	3,915	2,205	22
23	Tanjore	—	—	—	—	—	—	1	—	—	—	—	—	5	1	3	—	—	—	8	2	2	1	1	—	1	1	4	1	26	7	23
24	Tinnevelly	—	—	—	—	—	—	—	—	—	—	4	3	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	13	9	24
25	Trichinopoly	7	4	—	—	—	—	—	—	—	—	—	—	6	3	—	—	1	1	—	—	1	—	9	5	70	49	6	4	103	62	25
26	Vizagapatam	—	—	1	1	1	1	—	—	—	—	—	—	31	5	8	3	—	—	—	—	—	—	1	—	1	—	1	—	34	9	26
27	Cochin State	—	—	—	—	—	—	—	—	—	—	—	—	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	11	9	27
28	Travancore State	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	1	1	28
29	Pudukkottai State	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	29
	Total	2,706	2,000	1,115	896	1,963	1,172	9,467	5,182	17,875	14,008	19,211	15,519	19,076	14,965	7,203	3,002	971	679	6,072	4,660	5,450	2,488	4,929	3,811	10,301	8,307	39,421	31,000	130,548	98,570	

GOVERNMENT LIBRARY, MADRAS

STATEMENT showing Plague Seizures and Deaths in each infected place in the Madras Presidency for three weeks ending 13th April 1912.

Present and past.	Reported during the week ended on 23rd March 1912.						Reported during the week ended on 30th March 1912.						Reported during the week ended on 6th April 1912.					
	Imported.		Indigenous.		Total.		Imported.		Indigenous.		Total.		Imported.		Indigenous.		Total.	
	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.
[illegible]	—	—	1	10	1	10	1	1	3	3	4	4	6	5	—	—	—	—
[illegible]	—	—	—	—	25	25	25	—	—	—	15	10	15	10	—	—	6	7
[illegible]	—	—	—	—	—	—	—	—	—	—	1	—	1	—	—	—	—	—
Chingleput	2	1	1	1	3	2	—	1	1	1	2	2	1	1	—	—	1	—
Cuddalore	1	—	15	6	16	6	—	—	7	5	7	5	1	1	2	2	3	1
[illegible]	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Godavari	2	2	—	—	2	2	—	—	—	—	—	—	—	—	—	—	—	—
Kistna	—	—	—	—	—	—	1	1	—	—	1	1	1	1	—	—	—	—
The Nilgiris	—	—	2	2	2	2	1	—	4	2	5	2	6	2	—	1	6	2
North Arcot	5	3	33	27	38	30	1	3	28	11	29	14	32	2	1	10	8	12
Salem	—	—	9	11	9	11	—	—	7	5	7	5	5	—	—	3	2	3
South Canara	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vizagapatam	1	1	26	20	27	21	—	—	7	3	7	3	3	—	—	20	20	15
Anantapur	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vizagapatam	—	—	—	—	—	—	1	—	—	—	1	—	—	—	—	—	—	—
Total	10	7	87	30	234	6	4	21	61	77	65	3	3	44	45	47	46	

Office of Sanitary Commissioner, Madras,
15th April 1912.

W. A. JUSTICE, Capt., I.M.S.,
Sanitary Commissioner for Madras.

JUDICIAL NOTIFICATIONS.

IN THE HIGH COURT OF JUDICATURE AT MADRAS.

IN INSOLVENCY.

In pursuance of orders of this Court made in the matter of the undermentioned insolvent debtors and respectively dated 19th and 24th day of February 1912, it is ordered that the said insolvents be discharged in respect of all the debts provable in this insolvency :—

—	Name of insolvents.	Date of discharge.
110 of 1910	Tirumalapati Achiah Chetty	26th February 1912.
456 of 1911	Ghulam Mahomed Sahib	19th February 1912.

Official Assignee's Office, Madras,
8th April 1912.

J. R. B. BRANSON,
Official Assignee.

IN THE HIGH COURT OF JUDICATURE AT MADRAS.

IN INSOLVENCY.

In pursuance of orders of this Court made in the matter of the undermentioned insolvent debtor and dated 19th day of February 1912, it is ordered that the said insolvent be personally discharged under the provisions of the Act 11th Victoria, Chapter 21st, in respect of all the debts mentioned in his schedule :—

—	Name of insolvent.	Date of discharge.
453 of 1911	J. H. Freeman	19th February 1912.

Official Assignee's Office, Madras,
8th April 1912.

J. R. B. BRANSON,
Official Assignee.

IN THE HIGH COURT OF JUDICATURE AT MADRAS.

IN INSOLVENCY

Notice is hereby given that a Court will be held on Monday, the 22nd day of July next, at 11 o'clock in the forenoon at the High Court house for the purpose of declaring the dividends in the matters hereundermentioned, and that all objections to their schedules and claims of any of their creditors, which have not previously been determined, will be heard and determined at the time and place above mentioned.

Serial number of petition.	Name of insolvent.	Dividend.	Serial number of petition.	Name of insolvent.	Dividend.
52 of 1904 ..	S Appasawmy Gramany .	First.	121 of 1903 ..	H. Mahomed Obedalla Saib.	First.
209 of 1909 ..	A. S Alexander	Do	218 of 1903 ..	M Madar Saib	Do
211 of 1909 ..	S Rael	Do.	165 of 1903 ..	Meer Kamat Ali Saib, Meer Asmat Ali Saib and Meer Hoomat Ali Saib	Do
279 of 1908 ..	S T. Boyton (2nd petition).	Do.			
62 of 1907 ..	S Benjam	Do.			
228 of 1906 ..	V. Bashkaravithaloo Naidu	Do	138 of 1903 ..	A C. Narayana Row ..	Do.
251 of 1909 ..	T. Channathamby Mudaly (6th petition).	Do.	109 of 1903 ..	P. Nathamuni Naida ..	Do.
			174 of 1903 ..	A. Nagarathna Mudaly ..	Do
148 of 1906 ..	T. P Comaravela Pillai ..	Do.	83 of 1909 ..	J. Parthasarathy Naidu ..	Do.
81 of 1909 ..	E. Dubic ..	Do.	198 of 1903 ..	L. E. Phillips	Do.
99 of 1903 ..	V Duraiswami Pillai ..	Do.	102 of 1903 ..	K. S Ramachandra Aiyar ..	Do.
278 of 1903 ..	M Duraiswami Pillai ..	Do.	134 of 1903 ..	A. W. Rodrigues ..	Do.
268 of 1903 ..	S Duraiswami (2nd petition)	Do.	121 of 1903 ..	C. Ranganaswmy Mudaly ..	Do.
159 of 1903 ..	K. Doraisamal Raja ..	Do.	227 of 1903 ..	K. Rajarathna Mudaly ..	Do.
282 of 1905 ..	E. Duvarayulu Naidu ..	Do	90 of 1909 ..	K Ramaiyan Naidu ..	Do.
280 of 1903 ..	E V. D'Cruz (2nd petition).	Do.	244 of 1903 ..	E E. Rodgers	Do.
263 of 1903 ..	J H. Freeman (2nd petition)	Do.	105 of 1903 ..	Sethseri Rathna Chetty ..	Do.
23 of 1909 ..	R. Govindarajulu Naidu ..	Do.	225 of 1903 ..	K Raghunatha Raja ..	Do.
274 of 1903 ..	C Govindaraja Mudali ..	Do.	34 of 1909 ..	C. Swamydoss Pillay ..	Do.
134 of 1903 ..	S. Govindasharri ..	Do.	92 of 1909 ..	J. V. Subramaniam Chetty.	Do.
149 of 1903 ..	F. S. Jamal Mahomed Rowther	Do.	128 of 1909 ..	Shah Ahmad and Mahomed Yacoob Saib	Do.
221 of 1903 ..	S Jayeram Naidu ..	Do.	171 of 1903 ..	S. Swaminatha Sastri (3rd petition).	Do.
120 of 1903 ..	P. Kamatchiah Naidu .	Do.			
78 of 1909 ..	C. Krishnama Chetty, C. Raghava Chetty and C Subbaya Chetty.	Do.	117 of 1903 ..	Cheethala Seshachalam Chetty.	Do.
			236 of 1903 ..	T S. Thiruvengadam Pillay.	Do.
69 of 1903 ..	T R Sathasivapani Pillay, M. K. Duraiswmi Chetti, C. Kesava Pillai, K. Natesa Mudaliy and V. Venugopal Pillay	Do.	122 of 1903 ..	E. E Theobald	Do
			34 of 1906 ..	N. Venkatasubbiah ..	Do.
			133 of 1905 ..	T Venkata Row (1st petition).	Do.
			4 of 1903 ..	M. Y Venkataraghavachariyr	Do.
56 of 1906 ..	W S Leonard	Do			
258 of 1909 ..	K. Lakshmanarayana Reddy (2nd petition).	Do.	181 of 1899 ..	E. Wrightman and A. E. M. Taylor	Do.
44 of 1899 ..	C. Low	Do.	272 of 1903 ..	S. Varadha Aiyangar ..	Do.
214 of 1903 ..	M. Mahomed Meedeen Maraicayar.	Do.	28 of 1903 ..	Mahomed Abdulla Saib ..	Second.
			109 of 1903 ..	N. Rathachiyna Naida ..	Do.
3 of 1899 ..	S Muniswamy Naidu ..	Do.	74 of 1903 ..	I. Stephens	Do.
81 of 1899 ..	P Muniska Mudaly ..	Do.	265 of 1907 ..	J. R. Thompson	Do.

Insolvency Office, Madras,
11th April 1912.

J. R. ATKINSON,
Deputy Registrar.

ADJOURNMENT OF THE MADRAS CITY CIVIL COURT.

Notice is hereby given that the Madras City Civil Court will be closed for the annual recess for two months from Monday, the 13th May to Saturday, the 13th July 1912, both days inclusive.

During the adjournment, no plaint, petition or other paper will be received

Arrangement will, however, be made for granting copies of judgments, decrees orders and other papers and documents to which parties to suits or their pleaders or others are entitled, provided that applications for such copies have been presented before the adjournment.

City Civil Court, Madras,
4th April 1912.

C. R. TIRUVENKATACHARIAR,
Adv. City Civil Judge.

ADJOURNMENT OF COURTS.

In modification of the notification published in the *Fort St George Gazette*, Part II page 332 dated 20th February 1912, notice is hereby given that the District and Sessions Court will be closed for the annual recess from Wednesday the 3rd April to Monday the 3rd June, both days inclusive.

The recess of other Subordinate Courts in the district will remain unchanged as notified already.

District and Sessions Court, Coimbatore,
25th March 1912.

F. H HAMNETT,
District and Sessions Judge.

In modification of all previous notices on the subject it is hereby notified that the adjournment of the Civil Courts in the district of Tanjore for the annual recess will be as follows :—

(1) The District Court The Subordinate Judge's Court, Tanjore Do. Kumbakonam Do. Mayavaram Do. Negapatam		For two months from Monday the 29th April to Saturday the 29th June 1912, both days inclusive.
(2) The Courts of the District Munsifs at Tanjore, Tiruvadi, Kumbakonam, Valangiman, Negapatam, Tiruvalur and Tirutturaippundi		For six weeks from Monday the 29th April to Saturday the 8th June 1912, both days inclusive.
(3) The Courts of the District Munsifs of Mayavaram, Shiyali, Mannargudi and Pattukkottai		For six weeks from Monday the 20th May to Saturday the 29th June 1912, both days inclusive.

District Court, Tanjore,
3rd April 1912.

J. T. GILLESPIE,
District Judge.

In modification of this Court's notification, dated 22nd March 1912, it is hereby notified that the Court of the Official Receiver, Tanjore, will be closed for the annual recess for two months from Monday the 29th April to Saturday the 29th June 1912 (both days inclusive) and not from 22nd April to 22nd June 1912 (both days inclusive) as was previously notified.

Official Receiver's Court, Tanjore,
4th April 1912.

T. R. NARASIMHAMURTI SASTRI,
Official Receiver.

It is hereby notified that the District Munsifs' Courts of Mayavaram and Shiyali will be closed for the annual recess for six weeks from Monday the 29th April to Saturday the 8th June 1912 (both days inclusive), and not from Monday the 20th May to Saturday the 29th June 1912 (both days inclusive) as previously notified in the notice dated 3rd April 1912.

District Court, Tanjore,
15th April 1912.

J. T. GILLESPIE,
District Judge.

In modification of this Court's notification, dated the 2nd March 1912, and in view of the probable time that the Criminal Sessions of this month may take, notice is hereby given that the Court of the District and Sessions Judge and of the Official Receiver, Cuddapah, will be closed for the Annual Recess for two months from Monday the 29th day of April to Saturday the 29th day of June 1912, both days inclusive, and the Courts of the District Munsifs of Cuddapah, Proddatur, Nandalur and Gooty, for six weeks from Monday the 29th April to Saturday the 8th June 1912, both days inclusive

2. During the adjournment, no plaint, petition or other papers will be received

3. Arrangements will, however, be made for granting copies of judgments, decrees, etc., to which parties to suits or their pleaders are entitled, provided that applications for such copies have been presented before the adjournment.

4. Urgent applications for bail during the Sessions Judge's absence from the division during the recess should be made to the High Court.

District and Sessions Court, Cuddapah,
6th April 1912.

V. SUBRAHMANYAM,
District and Sessions Judge.

In modification of this Court's notification, dated the 25th February 1912, it is hereby notified that the District Munsif's Court of Tenali will be closed for the annual summer recess for six weeks from Monday, the 22nd April to Saturday, the 1st June 1912, both days inclusive, instead of from the 11th May as notified before.

District Court, Guntur,
9th April 1912.

J. C. FERNANDEZ,
District Judge.

In modification of this Court's notification, dated the 7th March 1912, printed at page 588 of the *Fort St. George Gazette*, Part II, dated 26th March 1912, it is hereby notified that the Court of the District Munsif of Mannargudi will be closed for the annual recess for six weeks from Monday the 22nd April to Saturday the 1st June 1912, both days inclusive.

District Court of South Arcot, Cuddalore,
10th April 1912.

H. MOBERLY,
District Judge

INSOLVENCY PETITIONS.

No. 1 OF 1912 IN THE COURT OF THE PRINCIPAL DISTRICT MUNSIF, AMALAPUR.

Nidadavole Kamaraju .. .. *Petitioner.*
Maddula Ramayya and Cherukumilli Kameswara Sastri .. .. *Creditors.*

Notice, under clause 7 of section 16 of the Insolvency Act, is hereby given that Nidadavole Kamaraju, residing in Kanavaram village in Razole taluk, the petitioner above named was adjudged an insolvent by this Court on the 25th day of March 1912 and that his creditors should prove their claims by delivering or sending by registered post an affidavit in Form No. 8 to this Court on or before the 10th day of June 1912.

Principal District Munsif's Court, Amalapur,
9th April 1912.

P. SUBBIAH,
District Munsif.

No. 2 of 1912 in the Court of the District Munsif, Ambasamudram.

Pavanasam Pillai and two others .. .. *Petitioners*
Ilanji Bank (Limited) and thirteen others .. .. .. *Creditors*

Notice is hereby given, under section 18 (7) of Act III of 1907, that the petitioners Pavanasam Pillai, Meenakshisundra Pillai and Muthiah Pillai, all sons of Chidamberam Pillai, residing at Kuppugudi, Ambasamudram taluk, have been adjudged insolvents by an order of this Court, dated the 9th April 1912, on their application, that all the creditors of the abovenamed petitioners should prove their debts as soon as possible and that a claim may be proved by delivering or sending by post in a registered letter to this Court an affidavit in Form No. 8 of the appendix attached to the Madras Provincial Insolvency Rules, 1908.

District Munsif's Court, Ambasamudram, 11th April 1912. N. SUNDARA AIYAR, *District Munsif.*

No. 4 of 1912 on the file of the Court of the Subordinate Judge of South Malabar, Calicut.

Notice, under clause 7 of section 16 of Act III of 1907 (the Provincial Insolvency Act), is hereby given that Chittatath Charu Itti Raappan Menokki of Kacheri amsam nad desam, Calicut taluk, was adjudicated an insolvent by this Court on the 9th day of April 1912, and that creditors should prove their claims as soon as possible. A claim may be proved by delivering or sending by post to a registered cover to the Court an affidavit in Form No. 8 of the Madras Provincial Insolvency Rules of 1908.

Subordinate Judge's Court, Calicut, 11th April 1912. K. IBICHUNNI NAIR, *Subordinate Judge.*

No. 4 of 1912 in the Court of the District Munsif, Chidambaram.

Chokka Padayachi .. .. *Petitioner.*
Lakshmana Pattar and two others .. .. *Respondents*

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that Chokka Padayachi of Ponnankannimoda has applied to this Court for being declared insolvent and that any creditor wishing to oppose the same may appear in person or by pleader before this Court on 1st July 1912.

District Munsif's Court, Chidambaram, 11th April 1912. P. NARAYANACHARIAR, *District Munsif.*

No. 1 of 1912 (R. E. P. No. 46 of 1912 O.S. No. 52 of 1902) in the Court of the District Munsif, Dharmapuri.

M. Vettroya Chetti .. .. *Petitioner (Judgment-debtor).*
Narayanasami Chetti and two others .. .. *Creditors.*

Notice is hereby given that the abovenamed petitioner has applied to be adjudged insolvent and that the petition is posted to 18th June 1912 for hearing.

District Munsif's Court, Dharmapuri, 12th April 1912. N. S. NATESA AIYAR, *District Munsif.*

No. 10 of 1912 in the Court of the District Munsif, Madura.

Pattalu Chetty, son of Venkitaraman Chetty, East Avani Moola Vidhi, Madura .. .. *Petitioner.*
S. S. P. Kuppusamier, son of Sinnakonda Balusamier, South Masi Street, Madura, and two others .. .. *Creditors.*

Notice is hereby given, under clause 2, section 12 of Act III of 1907, that the abovenamed petitioner has applied to this Court for being declared an insolvent and that the petition stands posted to 13th May 1912.

District Munsif's Court, Madura, 10th April 1912. V. KALYANARAMA AIYAR, *District Munsif.*

No. 20 of 1910 on the file of the District Munsif's Court, Cuddalore, in the Court of the Official Receiver, South Arcot.

In the matter of the insolvency of Velu Chetti.

Notice is hereby given, under section 38 (4) of Act III of 1907, that such of the creditors of the abovenamed insolvent who have not yet proved their debts should do so on or before the 5th July 1912; failing which a final dividend will be distributed without regard to their claim.

Official Receiver's Court, Cuddalore, 11th April 1912. A. CHAKRAPANI AIYAR, *Official Receiver.*

No. 1 of 1911 on the file of the District Court of South Arcot in the Court of the Official Receiver, South Arcot.

In the matter of the insolvency of Dasharatha Aiyar.

Notice is hereby given, under section 38 (4) of Act III of 1907, that such of the creditors of the abovenamed insolvent who have not yet proved their debts should do so on or before 13th July 1912; failing which a final dividend will be distributed without regard to their claim.

Official Receiver's Court, Cuddalore, 10th April 1912. A. CHAKRAPANI AIYAR, *Official Receiver.*

No. 29 of 1911 (No. 25 of 1911 on the file of the District Court, South Arcot, in the Court of the Official Receiver, South Arcot

Pachaiappa Nainar .. .. *Petitioner.*
Jagathambalammal and two others .. .. *Respondents.*

Notice is hereby given, under clause 7 of section 18 of Act III of 1907, that Pachaiappa Nainar, son of Uthaniruraka Nainar, residing at Karamanikuppam, Cuddalore taluk, the petitioner above named was adjudged insolvent by this Court on the 30th March 1912, and the creditors are required to prove their debts as soon as possible by delivering or sending by registered post an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1908.

Official Receiver's Court, Cuddalore, 8th April 1912. A. CHAKRAPANI AIYAR, *Official Receiver.*

No. 7 of 1912 (No. 9 of 1911 on the file of the District Munsif's Court, Villupuram), in the Court of the Official Receiver, South Arcot.

Muhammad Esuf Sahib .. .. *Petitioner.*
Ajmal Sahib and four others .. .. *Respondents.*

Notice is hereby given, under clause 7 of section 19 of Act III of 1907, that Muhammad Esuf Sahib, son of Kassim Sahib, residing at Custom Villupuram, Villupuram taluk, the petitioner above named was adjudged insolvent by this Court on the 30th March 1912, and the creditors are required to prove their debts as soon as possible by delivering or sending by registered post an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1908.

Official Receiver's Court, Cuddalore, 6th April 1912. A. CHAKRAPANI AIYAR, *Official Receiver.*

No. 8 of 1912 (No. 4 of 1912 on the file of the District Court, South Arcot), in the Court of the Official Receiver, South Arcot

Chokkalinga Nadan .. .. *Petitioner.*
Lakshmanan Chetti and nine others .. .. *Respondents.*

Notice is hereby given, under clause 3 of section 12 of Act III of 1907, that Chokkalinga Nadan, son of Kuppamuthu Nadan, residing at Sangilikuppam, hamlet of Sedapalayam, Cuddalore taluk, has applied for being declared an insolvent and that his application is posted for hearing to 9th July 1912. Any creditor wishing to oppose the same may appear before this Court either in person or by pleader at 7 A.M. on the said date.

Official Receiver's Court, Cuddalore, 6th April 1912. A. CHAKRAPANI AIYAR, *Official Receiver.*

No. 2 of 1912 in the Court of the Subordinate Judge, Tanjore.

Dharmalingam Pillai, son of Saminadha Pillai, residing in Chetty Street, Kasba Tiruvadi .. .. *Petitioner*
Surya Narayana Sastriar and fourty two others .. .. .. *Respondents*

Under clause (2) of section 12 of Act III of 1907, notice is hereby given that the aforesaid petitioner Dharmalingam Pillai has applied to this Court for being declared an insolvent, and that his application is posted to 3rd day of July 1912 for hearing.

Subordinate Judge's Court, Tanjore, 10th April 1912. D. VENKOBA RAO, *Subordinate Judge.*

No 48 of 1911 (No. 3 of 1911 on the file of the Subordinate Judge, Negapatam) in the Court of the Official Receiver, Tanjore.

Garusamy Sastrial, son of Annasamy Sastrial, residing in Sannasi Panangudy, Nannilam taluk, and Kuppusamy Sastrial, son of first petitioner .. .. *Petitioners.*
Krishna Jetavallabar and others .. .. *Respondents.*

Notice is hereby given, under section 10, clause 7 of Act III of 1907, that the petitioners above named were adjudged insolvents by an order of this Court, dated 30th March 1912. The case stands adjourned to 6th July 1912 for further proceedings.

The creditors of the abovenamed insolvents should prove their claims as soon as possible. A claim may be proved by delivering or sending by post in a registered letter an affidavit in Form No 3 of the Madras Provincial Insolvency Rules, 1908.

Official Receiver's Court, Tanjore, 12th April 1912. T. R. NARASIMHAMURTI SASTRI, *Official Receiver.*

No. 12 of 1912 (No. 13 of 1910 on the file of the District Judge, Tanjore) in the Court of the Official Receiver, Tanjore.

Sayad Meera Rowthar, son of Naina Muhammad Rowthar, residing in the East street of Sarangapani temple, Kumbakonam .. .. *Petitioner.*
K. R. Subapathi Chettiar and others .. .. .. *Respondents.*

Notice is hereby given, under section 16, clause 7 of Act III of 1907, that the petitioner abovenamed was adjudged insolvent by an order of this Court, dated 2nd April 1912. The case stands adjourned to 5th July 1912 for further proceedings.

The creditors of the abovenamed insolvent should prove their claims as soon as possible. A claim may be proved by delivering or sending by post in a registered letter an affidavit in form No. 3 of the Madras Provincial Insolvency Rules, 1908.

Official Receiver's Court, Tanjore, 12th April 1912. T. R. NARASIMHAMURTI SASTRI, *Official Receiver.*

No. 13 OF 1912 (No. 9 OF 1911 ON THE FILE OF THE DISTRICT MUNSIF, MANNARGUDI) IN THE COURT OF THE OFFICIAL RECEIVER, TANJORE.

Nagappa Visvarayan, son of Marutha Visvarayan, residing in Mulaya-
..man North street, Serangulam, Mannargudi taluk .. .. .. *Petitioner*
Govindasamy Udayan and others .. .. *Respondents.*

Notice is hereby given, under section 16, clause 7 of Act III of 1907, that the petitioner above-named was adjudged insolvent by an order of this Court dated 10th April 1912. The case stands adjourned to 2nd July 1912 for further proceedings.

The creditors of the abovenamed insolvent should prove their claims as soon as possible. A claim may be proved by delivering or sending by post in a registered letter an affidavit in form No. 8 of the Madras Provincial Insolvency Rules, 1908.

Official Receiver's Court, Tanjore, 12th April 1912.

T. R. NARASIMHAMURTI SASTRI, *Official Receiver.*

No. 14 OF 1912 IN THE COURT OF THE DISTRICT JUDGE, TINNEVELLY.

Alwarappa Pillai .. .. *Petitioner.*
Ramaswami Aiyar and eight others .. .. *Creditors.*

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that Alwarappa Pillai, son of Appavu Pillai, residing at South Mount Road, Cantonment, Tinnevelly, has applied to this Court for being declared an insolvent and that his application is posted for hearing to the 20th day of June 1912.

Any creditor wishing to oppose the said application may appear before this Court either in person or by vakil on the said date.

Dated this 11th day of April 1912.

K. S. RAMASWAMI SASTRI, *District Munsif.*

No. 11 OF 1912 IN THE COURT OF THE DISTRICT JUDGE, TINNEVELLY.

In the matter of Nallappa Pillai and two others.

Nellaippa Pillai and two others .. .. *Petitioners.*
Sundarathammal and thirty-three others .. .. *Creditors.*

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that (1) Nellaippa Pillai, son of Sellakannu Pillai, residing in Sukkanarainenganaam, Tinnevelly taluk; (2) Sadayappa Pillai, son of the said Sellakannu Pillai, now in Civil Jail, Palamcotta; (3) Sellakannu Pillai, son of Nellaippa Pillai, residing at Meelakaraipatty, Nanguneri taluk, have applied to this Court for being declared insolvents and that their application is posted for hearing to the 2nd day of July 1912.

Any creditor wishing to oppose the said application may appear before this Court either in person or by vakil on the said date.

Dated this 4th day of April 1912.

F. D. P. OLDFIELD, *District Judge.*

FINANCIAL NOTIFICATIONS.

STATEMENT OF THE AFFAIRS OF THE BANK OF MADRAS FOR THE WEEK ENDING 12TH AND 13TH APRIL 1912.

LIABILITIES.	Rs.	a.	p.	ASSETS.	Rs.	a.	p.
Capital paid up	40,00,000	0	0	Government Securities	73,57,554	13	9
Reserve Fund	13,00,000	0	0	Other authorised Investments ..	40 073	13	0
Public Deposits at Head Office .. Rs. 31,67,451 13 1				Loans on Government and other authorised securities	3,12,39,234	14	1
Public Deposits at Branches .. Rs. 44,67,978 2 2	76,05 380	15	3	Accounts of credit on Government and other authorised securities ..	1,45,41,296	0	11
Other Deposits at Head Office and Branches	6,81,26,763	0	11	Bills Discounted and purchased ..	1,21,53,865	10	7
Bank Post Bills, etc.	17,492	10	0	Balances with other Banks	18,97,113	11	6
Sundries	35,73,498	0	2	Bullion	26,784	8	4
				Dead Stock	6,83,707	7	1
				Stamps	10,140	0	6
				Sundries	8,29,282	5	11
					5,87,37,044	0	1
				Cash and Currency Notes at Head Office and Branches *	1,03,84,281	0	10
Total ..	8,56,21,324	0	11	Total ..	8,56,21,324	0	11

* Includes 1,23,794½ sovereigns at Rs. 15,30,167-8-0.

(By order of the Directors.)

J. SUTHERLAND, *Ag. Chief Accountant.*

W. B. HUNTER, *Secretary and Treasurer.*

Rate for Demand Loans—8 per cent.

Percentage of Cash to Liabilities payable on demand—49 38.

Bank of Madras, Madras, 15th April 1912.

TREASURY BALANCES.

Balances held in cash in the Civil Treasuries of the Government of India and at credit of Government in the Presidency Banks and their branches on the last day of March :—

	Rs.
1910	18,44,43,000
1911	20,35,04,000
1912	15,42,66,000

Madras, 15th April 1912.

A. NEWMARCH,
Accountant-General.

PUBLIC WORKS NOTIFICATION.

UNCLAIMED SUMS

Notice is hereby given that sums due to the undermentioned coolies who worked on the Anamalai ghat road, V Section, during October 1911, are outstanding in the accounts of this division since November 1911 and if not claimed within three months will be credited to Government.

Name of coolly.	Father's name.	Amount due. Rs. A. P.
Karumandi	Eetty	0 5 4
C Murugan	Sami	0 5 4
	Total ..	0 10 8

Executive Engineer's Office, Coimbatore Division, 27th March 1912.

B. W. FORMBY,
Executive Engineer, Coimbatore Division.

MARINE NOTIFICATIONS.

List of Vessels which passed through the PAMBAN CHANNEL during the month of March 1912.

No. of vessels.	Rig.	Tons.	No. of vessels.	Rig.	Tons.
9	Steamers	4,774	4	Kotch	168
	Barques			Boats	
10	Brigs	1,467		Canoes	
16	Schooners ..	1,859			
13	Dhonies	1,002			
2	Baglas	256	55		4,474

Abstract.	Draft in feet ..	1	2	3	4	5	6	7	8	9	10	11	11½	Total.
	No. of vessels.	..	..	2	7	4	4	5	7	7	15	4	1	56

Pamban Port Office
3rd April 1912.

F. H. COOKE,
Port Officer.

(True copy.)

Presidency Port Office, Madras,
15th April 1912.

H. S. BROWN,
for Offg. Presidency Port Officer.

NOTICE TO MARINERS.

No 15 of 1912.

The following is republished for information.

Presidency Port Office, Madras,
3rd April 1912.

W. B. HUDDLESTON, Commander, R.I.M.,
Offg. Presidency Port Officer.

NOTICE TO MARINERS.

APPROACHES TO BOMBAY.

From 2nd to about 30th April 1912 the unattended Bombay Floating Light-vessel will be withdrawn from her station and replaced by a Light-vessel painted red and having three masts.

By day—she will carry a red ball at the main mast head.

By night—she will exhibit a white light revolving once in every 2½ seconds at a height 50 feet above the water line, visible all round the horizon at a distance in clear weather of 10 miles.

Port Office, Bombay, 1st April 1912

ST. L. S. WARNER, Commander, R.I.M.,
Port Officer, Bombay.

LIST of SHIPPING in the MADRAS ROADSTEAD with their DESTINATION, &c., on the 15th April 1912, as reported by Commanders or Agents at this office.

Ships names.	Tonnage.	Commanders.	Destination.	When to sail	Agents
S.S. "Clan Macpherson"	3041	J. N. Gray ..	Calcutta	1912. 17th April ..	Messrs. Gordon, Woodroffe & Co.
S.S. "Princessa".	3577	David Jones ..	Do.	22nd " ..	Messrs. South Indian Export Company, Ltd
S.S. "City of Chester."	4621	E. H. Hadley	Marseilles, London and Dunkirk *via* Pondicherry and Malabar Coast Ports	18th " .	Messrs. Best & Co., Ltd.

REPORT of VESSELS arrived at and departed from the PORT OF MADRAS from the 4th to the 15th April 1912.

ARRIVALS.

Date arrived.	Vessel's name.	Tons.	Nation.	Commander's name	Whence from	When left.
1912.						1912.
4th April ..	S.S. "Maria Valerie" ..	2544	A.	N. Gurnevich ..	Calcutta . . .	31st Mar.
5th " .	S.S. "Silverton" ..	1723	B.	H. J. Keally ..	Cuddalore . .	3rd April.
6th " .	S.S. "Clan Shaw" ..	2503	"	J. C. Hunter ..	Mudipatam *via* Coconada ..	18th Mar.
6th " ..	S.S. "Knight Companion"	4716	"	J. Kendall ..	Hongkong . .	25th " ..
8th " ..	S.S. "Elephanta" ..	2696	"	R. H. Coope ..	Negapatam *via* Cuddalore .	4th April.
7th " .	S.S. "Stanley Hall" ..	2660	"	J. S. Maria ..	Nizapatam *via* Coconada..	28th Mar.
7th " ..	S.S. "Afghanistan" ..	2849	"	J. Hudson . .	Calcutta . . .	2nd April.
8th " ..	S.S. "Clan Alpine" ..	2283	"	C. Shapland ..	Bimlipatam *via* Coconada.	2nd "
8th " ..	S.S. "Thongwa" ..	3428	"	R. P. Fyfe ..	Singapore *via* Negapatam .	1st "
8th " ..	H.M.S. "Dufferin" ..	3967	Govt.	D. F. Vines ..	Calcutta . . .	6th "
9th " .	S.S. "Ekma"	2356	B.	A. K. W. Handcock	Rangoon	8th "
9th " .	S.S. "Fulwell"	2832	"	S. C. Smilee ..	London *via* Colombo .	
10th " ..	S.S. "Armenistan" ..	2163	"	J. H. Edmondson	Middlesborough and Colombo.	9th Mar.
11th " .	S.S. "Pasha"	3839	"	H. Elliot ..	Sourabaya *via* Negapatam	24th "
12th " ..	S.S. "Clan Macpherson" ..	3041	"	J. N. Gray ..	New Port and Colombo .	21st Feb
13th " ..	S.S. "City of Chester" .	4621	"	E. H. Hadley .	Vizagapatam *via* Coconada	4th April.

DEPARTURES.

Date sailed	Vessel's name.	Tons.	Nation.	Commander's name.	Whither bound.
1912.					
4th April ..	S.S. "Egia" .. .	2345	B.	H. G. Muir ..	Rangoon
4th " ..	S.S. "Iberia"	3423	"	F. G. M. Dickinson.	Singapore *via* Penang, Portweetchum and Negapatam.
4th " ..	S.S. "Maria Valerie" .	2543	A.	N. Gurievich ..	Trieste *via* Colombo.
4th " ..	S.S. "Twingoon" .	1120	B. I.	T. Taylor ..	Rangoon
7th " .	S.S. "Silverton" .	1723	B.	H. J. Keally ..	Hamburg
8th " ..	S.S. "Thereisa" .	2344	"	J. W. Thompson ..	Calcutta.
8th " ..	S.S. "Stanley Hall" .	2660	"	J. S. Maria ..	Marseilles *via* Pondicherry, Cuddalore and Ports Nuve.
8th " ..	S.S. "Knight Companion"	4716	"	J. Kendall ..	Do. do.
9th " ..	S.S. "Thongwa" .	3428	"	R. P. Fyfe .	Singapore *via* Coast and Penang and Portweetchum
9th " ..	S.S. "Clan Shaw" .	2503	"	J. C. Hunter ..	London and Hamburg *via* Galle, Tuticorin and Suez Canal
10th " ..	S.S. "Afghanistan" .	2849	"	J. Hudson .	London *via* Colombo, Suez Canal, Genoa and Marseilles
11th " ..	S.S. "Clan Alpine" .	2283	"	C. Shapland ..	London *via* Galle, Malabar Coast and Suez Canal
11th " ..	H.M.S. "Dufferin" ..	3967	Govt.	D. F. Vines ..	Bombay
11th " ..	S.S. "Elephanta" ..	2696	B.	R. H. Coope ..	Rangoon
11th " ..	S.S. "Ekma" ..	2356	"	A. K. W. Handcock.	Negapatam.
12th " ..	S.S. "Fulwell" .. .	2832	"	S. C. Smilee ..	Calcutta.
13th " ..	S.S. "Armenistan" .	2163	"	J. H. Edmondson .	Do.
14th " ..	S.S. "Pasha"	3839	"	H. Elliot	Cuddalore and Pondicherry

Port Office, Madras,
15th April 1912.

M. W. FAREWELL, Commander, R.I.M.,
Deputy Conservator of the Port.

REVENUE NOTIFICATION.

NOTIFICATION.

In exercise of the powers delegated under clause 3 of section 4 of the Madras Survey and Boundaries Act IV of 1897, the Board of Revenue is pleased to appoint the Special Deputy Tahsildar employed for the purpose of carrying out the survey of streets lying within the limits of the Bezwada municipality to be a survey officer under the Act.

Board of Revenue (R.S., Sur., I. Rds and Agri.), Madras, 4th April 1912.

S. SWAMINATHA AIYAR, *Ag. Secretary.*

MILITARY NOTIFICATIONS.

CLAIMANTS WHO HAVE ATTAINED THEIR MAJORITY.

It is hereby notified that claims from the undermentioned individuals on account of the patrimony due to them should be submitted to the Deputy Controller of Military Accounts, Bolaram, through the Staff Officer of the station at which such claimant may be residing :—

Names of Warrant and Non-Commissioned Officers and Soldiers deceased.	Claimants
Brooks, John, Sergeant, Infantry Veteran Company ..	Carolina Brooks (daughter). Dennis Brooks (son).
Brandon, John, Gunner, European Artillery Veteran Company.	John Brandon (son).* Charles Brandon (son).
Clarkson, Samuel, Carnatic Ordnance Artificer	Ann Clarkson (daughter).
Carroll, J., Sergeant, 2nd European Light Infantry ..	Elizabeth Carroll (daughter). Joseph Carroll (son). Agnes Carroll (daughter).
Cosser, J., Sub-Conductor, Ordnance Department ..	John Cosser (son)
Crawley, Sergeant	George Wellington Crawley (son).
Doyle, L., Gunner, 4th Battalion, Madras Artillery ..	James Doyle (son).
Danford, S., Gunner, 3rd Battalion, Madras Artillery ..	Amelia *alias* Emma Danford (daughter)
Furlong, J., Corporal, 3rd Madras European Regiment ..	John Furlong (son).
Flynn, J., Corporal, 1st Madras Fusiliers	James Flynn (son). William Flynn (son). Joseph Flynn (son).
Grimstone, R., Sergeant, 3rd Madras European Regiment ..	Perquira Grimstone (daughter) Richard Grimstone (son).
Hawkins, Richard, Private, European Infantry Veteran Company.	Jeremiah Mitchell Foster Hawkins (son). George Hawkins (son).
Hanley, W., Sub-Conductor, Ordnance Department ..	Charles Hanley (son)
Hutchins, James, Gunner, 2nd Battalion, Artillery ..	George Henry Hutchins (son)
Healey, P., Hospital Sergeant	Edward Healey (son). Frank Healey (son)
Kelekar, I. T., Bombardier, 3rd Battalion, Artillery ..	Mary Kelekar (daughter).
Knowles, W. S., Bugler, D Company, 1st Battalion, Madras Artillery	Andrew James Knowles (son).
McDonald, R., 2nd Corporal, Sappers and Miners	James McDonald (son).
McGuire, Michael, Staff Barrack Sergeant, B Company, 4th Battalion Artillery.	Andrew McGuire (son)
McManus, J., Foreman, Carnatic Ordnance Artificer Corps ..	Agnes Maude McManus (daughter). Mary Elizabeth McManus (daughter) Ruth McManus (daughter). Patrick John McManus (son).
Murphy, J., Private, 3rd Madras European Regiment ..	James Murphy (son).
Nicholson, T., Shoeing Smith	Arbella Hannah Nicholson (daughter).
Rothe, R., Corporal, 2nd European Light Infantry ..	Catherine Rothe (daughter).
Scully, E., Sub-Overseer	Eleanor Scully (daughter). John Scully (son).
Smith, Michael, Color Sergeant, 1st Madras Fusiliers ..	Mary Ann Smith (daughter).
Smithes, R., Sergeant, 2nd Battalion, Artillery	Henry Smithes (son)
Sheppard, J., Sergeant, 23rd Brigade, Royal Artillery ..	John Sheppard (son). Ellen Sheppard (daughter).
Wallace, J., Gunner, 4th Battalion, Artillery	John Wallace (son). Thomas Wallace (son).
Wiggins, R., Gunner, Madras Artillery	John M. Wiggins (son).

* Claim received, but claimant has not yet appeared to receive payment.

Office of the Deputy Controller of Military Accounts, Secunderabad Division, Bolaram, 2nd April 1912.

C. J. G. BIRD, Captain, for *Deputy Controller of Military Accounts.*

REPORTS OF DESERTIONS.

REPORT of a deserter or absentee without leave from the 2nd Battalion, the King's Regiment of Infantry, dated at Lahore Cantonment, the 7th day of April 1912

Number, rank and name, 9350, Private John William Smith; age, 28 years 11 months, height, 5 feet 6 inches; colour of complexion, sallow; hair, brown; eyes, brown; trade, labourer; date of enlistment, 21st October 1905, place of enlistment, Sheffield; parish and county in which born, Brightside, Yorkshire; date of desertion or absence, 5th April 1912; place of desertion or absence, Lahore Cantonment; marks, large cicatrix of burn inside of right upper arm; six years and six months' service

B. C. CARTER, Major,
Commanding 2nd Battalion, the King's Regiment

REPORT of a deserter or absentee without leave from the 2nd Battalion, the King's Regiment of Infantry, dated at Lahore Cantonment, this 7th day of April 1912.

Number, rank and name, 9515, Private James Chesterman; age, 24 years 10 months; height, 5 feet 9 inches; colour of complexion, fresh; hair, brown; eyes, blue, trade, carpenter; date of enlistment, 20th May 1906; place of enlistment, Reading; parish and county in which born, Reading, Berkshire, date of desertion or absence, 5th April 1912; place of desertion or absence, Lahore Cantonment, marks, pitted scars abdomen and chest 3, small mole left side of back of neck, small mole front of left axillia, small mole left of navel, small mole right side of right axillia; five years and ten months' service

B. C. CARTER, Major,
Commanding 2nd Battalion, the King's Regiment.

REPORT of a deserter or absentee without leave from the 2nd Battalion, Leicestershire Regiment of Infantry, dated at Madras, this 13th day of April 1912

Number, rank and name, 7999, Private Arthur William Aldridge; age, 24 years 2 months; height, 5 feet 5 inches; colour of complexion, fresh; hair, brown; eyes, grey; trade, labourer; date of enlistment, 15th August 1906; place of enlistment, Leicester; parish and county in which born, Boundary, Ashby, Leicestershire; date of desertion or absence, 7th April 1912; place of desertion or absence, Madras; marks, small scar outer end right eyebrow, mole outer aspect right upper arm (birth mark); from Barracks; under six years.

B. F. CLARKE, Lt. and Adjt. for Major for Lieut.-Col.,
Commanding 2nd Battalion, Leicestershire Regiment.

REPORT of an absentee without leave from the 2nd Battalion, Loyal North Lancashire Regiment, dated at Poona, the 11th day of April 1912

Number, rank and Name, 6793, Sergeant Frederick Hemsley; age, 32 years 6 months, height, 5 feet 5 inches, colour of complexion fresh; hair, brown; eyes, brown; trade, barman; date of enlistment, 30th June 1902; place of enlistment, London; parish and county in which born, Forest Row, East Grinstead, Sussex; date of absence, 10th April 1912; place of absence, Poona; marks, scar right armpit and right side; under ten years' service

J. H. ANSLEY, Lieut.-Col.,
Commanding 2nd Battalion, Loyal North Lancashire Regiment

OFFICIAL ADVERTISEMENTS.

TENDERS FOR SPECIAL REPAIRS TO JUNCTION CANAL

TENDERS will be received by the Executive Engineer, Chingleput Division, at Chepauk, up to 15th May 1912 for special repairs to Junction Canal; estimate Rs. 20,500.

Office of the Executive Engineer, Chingleput Div.,
28th March 1912

R. A. SRINIVASA AIYANGAR,
Executive Engineer, Chingleput Division.

TENDERS FOR CLOSING BREACHES, Etc.

TENDERS will be received by the Executive Engineer, Chingleput division, at Chepauk, up to 20th April 1912 for closing breaches and strengthening the west flood bank of the Buckingham Canal from miles 5/8 to 10/1; estimate Rs 18,500.

Office of the Executive Engineer, Chingleput Div.,
26th March 1912.

R. A. SRINIVASA AIYANGAR,
Executive Engineer, Chingleput Division.

TENDERS FOR REMOVAL OF RECORDS, Etc.

TENDERS are invited for the removal of records, furniture, record racks, etc., of the Office of the Assistant Accountant-General, Post Office and Telegraphs, Madras, from the Lusby Buildings, Hooker Nallamuthu Street, Georgetown, to I, 35 (next to the Madras Club), Mount Road, Madras. As the office is to be opened in the Mount Road premises by the 15th June 1912, the tenders should reach the undersigned on or before the 1st May 1912.

T. K. RAJAGOPALAN,
Assistant Accountant General, Post Office and Telegraphs.

Madras, 9th April 1912.

TENDERS FOR IRON SAFES.

THE Inspector-General of Registration will receive tenders for the supply of safes detailed hereunder up to 1 P.M. on the 15th May 1912:—

Description.	Probable number required.	Period during which the contract is to last.
Burglar proof iron safe 24" × 18" × 18" lined throughout with ¼" superior iron plates firmly secured with iron angles, solid iron door 4" thick fitted with brass handle and sliding escutcheon for the key hole, and three holding down bolts, namely, one anchor bolt to the bottom with 8" square anchor plate and two bolts with claw ends for the sides. The safes to be fitted with superior locks with duplicate keys	16	1st June 1912 to 31st March 1913.

2. Each tender should be accompanied by a deposit of Rs 20 (twenty) which will be returned if the tender is not approved.

3. A sample of the safe may be seen at the Public Works Workshops, Madras. The safes supplied must conform to this sample in all respects.

4. All safes supplied by the successful tenderer shall be subject to inspection and acceptance or rejection by the General Superintendent of the Public Works Workshops, Madras, and with this end in view the safes shall in the first instance be sent by the tenderer, at his own expense, unpainted, to the Public Works Workshops and after approval by the Superintendent be removed to the office of the Inspector-General of Registration, North Beach Road, Madras, for painting and delivery.

5. The successful tenderer will be required to deposit as security 10 per cent. of the cost of the safes and also to execute a deed of contract within a week from the date of acceptance of his tender. The sum of Rs 20 received with the tender will then be returned to him, but it will be liable to forfeiture to Government if he fails to pay the deposit and to execute the requisite deed within the time specified.

6. The Inspector-General reserves to himself the right to reject any tender without assigning reasons.

C. M. SCHMIDT,
Inspector General of Registration.

Madras, 10th April 1912.

TENDERS FOR SUPPLY OF INDIAN STEAM COAL.

SEALED tenders for the supply by contract from 1st May 1912 to 31st March 1913 of Indian Steam Coal of the estimated quantities specified below, at the Ports mentioned, will be received by the Director of the Royal Indian Marine at his office in the Royal Indian Marine Dockyard, Bombay, up to 3 P.M. (Standard Time) on Tuesday the 23rd April 1912, after which hour no tender will be received:—

	Estimated quantity. TONS.
Bombay	15,200
Calcutta	13,400
Colombo	650
Karachi	1,700
Madras	700
Rangoon	8,500

2. It will not be necessary for tenderers to tender for all ports, but for such port or ports as they may desire.

3. The coal tendered must have a calorific value of not less than 7,000 calories or 12,600 British thermal units with ash not exceeding 15 per cent., or the evaporative power of the coal must be not less than 7 lbs. of water per lb. of coal with ash not exceeding 15 per cent.

4. Tenders must be accompanied by a Bank of Bombay receipt for the amount to be deposited or by Government loan paper, which is not to be endorsed to any Government officer, but to stand in the name of the owner, interest being made payable at the Bombay Treasury. Tenders must be sent by registered post; if forwarded in any other way they will not be received. Informal tenders will be rejected and no reason will be assigned for the rejection of any tender. The Director of the Royal Indian Marine does not bind himself to accept the lowest or any tender.

5. Any tender containing a conditional clause contrary to these requirements or making stipulations not provided for either in this notice or the printed tender and schedule forms will be summarily rejected.

6. Printed tender forms, and any other information in connection with this contract can be obtained at this office, and the forms can also be had from the Deputy Director of the Royal Indian Marine, Calcutta, Port Officer, Karachi; Presidency Port Officer, Madras; and from the Principal Port Officer, Burma, Rangoon.

7. The attention of all tenderers is invited to the necessity of carefully observing the conditions mentioned in this notice.

8. Each tender is to be superscribed "Tender for supply of Indian Coal."

Royal Indian Marine Dockyard, Bombay,
23rd March 1912

W. LUMSDEN,
Director of the Royal Indian Marine

SUPPLY AND TRANSPORT NOTICE No. 23 (FLOUR AND BRAN).

SEALED offers by letter for the supply of the undermentioned supplies required from 1st June 1912 to 31st May 1913 will be received by the Deputy Assistant Director of Supplies, 9th Division, Ootacamund, up to 12 noon on Friday the 19th April 1912.

2. Samples of the flour and bran required of the quality usually supplied can be had on application to the Officers in charge Supplies at any of the stations named below. A two-pound sample of flour and bran for each station so tendered should be sent to the Deputy Assistant Director of Supplies, 9th Division, Ootacamund, a week before the offers are received.

3. The approval or rejection of offers rests with the General Officer Commanding 9th Division, Ootacamund, who reserves to himself the right of rejecting any tender or any items in a tender or a portion thereof without cause assigned and no intimation will be given of rejection to unsuccessful tenderers whose offers have been rejected. The lowest tender need not necessarily be accepted. Rates should be quoted per 100 lb.

4. Tenders will be opened at this office at 12 noon on Friday the 19th April 1912. Offers received after this hour will not be accepted. Offers sent by post should be despatched so as to reach this office the day previous to that fixed for opening tenders as registered letters are not locally delivered before 1-30 P.M. Tenderers are invited to attend.

5. Parties tendering are particularly requested to give their address in full.

6. Any further information required can be obtained on application to this office between the hours of 10 A.M. and 2 P.M. (Sundays and holidays excepted).

7. Offers by letter must be sent under a strong cover securely fastened, sealed with distinctive device and conspicuously marked "Tender for the supply of 'flour' or 'bran'" and addressed to the Deputy Assistant Director of Supplies, 9th Division, Ootacamund, and not to any officer by name.

8. No earnest-money is required, but an agreement on I.A.F.Z. 2120, 2121 or I.A.F.Z. 2123 with or without security deposit as the case may be will be taken on offers being accepted. The following stipulation will be inserted in the agreements: "The Contractor shall supply at the times and places "specified. Flour and bran equal in all respects to the sealed sample and ground by the roller system "of milling. All supplies are deliverable in sound bags which will be returned to the Contractors at "their expense. Empty bags not returned will be paid for at annas four each."

9. Supplies should in all cases be consigned to a Government official (*i.e.*, Officers in charge Supplies) at the revised Military tariff rates.

10. The estimated requirements and the places of delivery are as under, but the former cannot be absolutely guaranteed:—

Supplies required	Where required.	Probable estimated requirements.	Remarks.
Schedule No. 21.	*(a) For 3 months from 1st June 1912*		
	F.O.R. or at supply depot or at any convenient place which should be specified in the offer		
	Secunderabad	348,000	
	Bangalore	220,800	
	Bellary	68,400	
	Madras	219,600	
	Or (b) for 6 months from 1st June 1912.		
	Secunderabad	696,000	
	Bangalore	441,600	
Flour, household, best quality, as per sample.	Bellary	137,400	
	Madras	421,400	
	Or (c) for 9 months from 1st June 1912.		
	Secunderabad	1,044,000	
	Bangalore	662,400	
	Bellary	206,100	
	Madras	632,100	
	Or (d) for 12 months from 1st June 1912.		
	Secunderabad	1,392,000	
	Bangalore	883,200	
	Bellary	274,800	
	Madras	842,800	

To be delivered in wagon loads in sound bags in such quantities as may be ordered by the Officer in charge Supplies at the stations named.

Supplies required	Where required.	Probable estimated requirements.	Remarks.
SCHEDULE No. XI.	*(a) For 3 months from 1st June 1912.*		
	F.O.R. or at supply depot or at any convenient place which should be specified in the offer.		
	At Secunderabad	585,200	
	" Bangalore	278,200	
	" Bellary	59,400	
	" Madras	52,400	
	(b) For 6 months from 1st June 1912.		
Bran wheat equal in all respects to the sealed sample.	At Secunderabad	1,170,400	To be delivered in jungum loads in sound bags in such quantities as may be ordered by the Officers in charge Supplies
	" Bangalore	1,146,400	
	" Bellary	109,800	
	" Madras	104,800	
	(c) For 9 months from 1st June 1912		
	At Secunderabad	1,755,600	
	" Bangalore	1,731,600	
	" Bellary	151,200	
	" Madras	277,200	
	(d) For 12 months from 1st June 1912.		
	At Secunderabad	2,340,800	
	" Bangalore	2,312,800	
	" Bellary	201,600	
	" Madras	369,600	

No.—Contract 713,
Ootacamund, 28th March 1912.

E. A. GAYER, Lieut.-Col.,
for Dy. Asst. Director of Supplies, 9th Division.

NOTIFICATION.

ALL indents for rubber stamps, pads and tin boxes and all applications for repairs thereto should, from 1st April 1912, be made to the Superintendent, Government Press, Madras, and not to the Superintendent of Stationery as hitherto. Demands for ink and brushes for rubber stamps should be included in the annual indents for stationery on the Superintendent of Stationery.

Stationery Office, Madras,
26th March 1912.

A. R. CUMMING,
Superintendent of Stationery

RECOVERY OF WRECKS.

NOTICE is hereby given, under section 76 of Act VII of 1880, that the undermentioned property has been salvaged within the limits of the Port of Madras, and claimants should submit their claim within a week's time from the date of the circular and remove the articles claimed within the close of the month on payment of the salvage charges. Should they fail, the articles will be sold in the following month by the Engineer No. 2, Port Trust, Madras.

Description of articles	Mark	Date of recovery.	Place of recovery
Fourteen flat iron bars	*Nil*	4th April 1912	Within the Madras Harbour.
One wooden sleeper	"	4th "	
One flat iron bar	"	9th "	
One axe	"	9th "	
	A diamond with "332" over "P. C." in the centre, "D" and "K" on left and right above, and "103" over "14" and "13" on the right centre.		
Four jungle wood planks	*Nil*	8th "	
One jungle wood square	"	9th "	
Four wooden sleepers	"	9th "	

ஜி. ஓ. எண் 1880-ஆவது 7-வது தேதி 76-வது சென்னை மாகாண சட்டத்தின் பிரகாரம், மதராஸ் போர்ட் ட்ரஸ்ட் எஞ்சினியரிடமிருந்து கடற்கரையில் கரை ஒதுங்கிய கீழ்க்கண்ட சாமான்களை யார் உரிமை கோருகிறார்களோ அவர்கள் ஆகிய பிரதேசமாகிறார்கள். தேதி

[illegible]

[illegible]	[illegible]	[illegible]	[illegible]
14 [illegible]	[illegible] ...	1912-[illegible]	
1 [illegible]	[illegible] ...	[illegible] 4s..	
1 [illegible]	[illegible] ...	[illegible] 4s..	
1 [illegible]	[illegible] 312 PG [illegible] D [illegible] R [illegible] 103 14 10[illegible] R. [illegible] @.	[illegible] 2s..	[illegible] [illegible]
4 [illegible]	[illegible] ...	[illegible] 3s..	
1 [illegible]	[illegible] ...	[illegible] 2s..	
4 [illegible]	[illegible] ...	[illegible] 2s..	

Port Office, Madras,
12th April 1912.

M. W. FAREWELL, Commander, R I M,
Deputy Conservator of the Port,
for Receiver of Wrecks for the Port of Madras.

GOVERNMENT PUBLICATIONS FOR SALE

BY THE SUPERINTENDENT, GOVERNMENT PRESS, MINT BUILDINGS, MADRAS, AND BY THE FOLLOWING

AGENTS IN INDIA.

Messrs. R. Cambray & Co., Calcutta.
Messrs. Thacker, Spink & Co., Calcutta.
Messrs. D. B. Taraporevala Sons & Co., Bombay
Messrs. Thacker & Co., Ld., Bombay
Messrs. Cambridge & Co., Mount Road, Madras
Messrs. Higginbotham & Co., Mount Road, Madras.
Messrs. V. Kalyanarama Iyer & Co., Esplanade, Madras.
Messrs. G. C. Loganadham Brothers, Guardian Press, Mount Road Madras.
Messrs. S. Murthy & Co., Kapalee Press, Madras
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[A Catalogue of all Madras Government Publications available for sale may be obtained gratis from the Government Press, Madras.]

[The amounts within parentheses are for packing and postage.]

List of Books, etc., published during the Current Quarter

PUBLIC DEPARTMENT.

MONTHLY LIST OF CIVIL SERVANTS IN THE MADRAS PRESIDENCY, corrected up to 1st April 1912. Royal 8vo. As. 2 or 3 *d.* (1 a.)

THE QUARTERLY CIVIL MEDICAL LIST, corrected up to 31st March 1912. Royal 8vo. Paper cover. As. 12 or 1 s. 3 *d.* (2 as.)

JUDICIAL DEPARTMENT.

LIST SHOWING THE NAMES OF TOWNS AND VILLAGES CONSTITUTING THE SEVERAL REGISTRATION SUB-DISTRICTS IN THE REGISTRATION DISTRICT OF—

KISTNA—LISTS OF CORRECTIONS Nos. 19, 22 to 28. Each Pies 6 or 1 *d.* (6 *p.*)
NORTH ARCOT—LIST OF CORRECTIONS No. 11. Pies 6 or 1 *d.* (6 *p.*)
SALEM—LIST OF CORRECTIONS Nos. 1, 2, 7, 8, 9 and 11. Each Pies 6 or 1 *d.* (6 *p.*)

REVENUE DEPARTMENT.

CENSUS OF 1911. Royal 8vo. Paper cover. Village Statistics for the district of Ramnad. Rs. 1–12 or 2 *s.* 9 *d.* (12 *as.*)

ANNUAL LIST OF THE ESTABLISHMENTS IN THE REVENUE DEPARTMENT OF THE MADRAS PRESIDENCY UP TO THE GRADE OF TALUK SARISTADARS AND HEAD ACCOUNTANTS, corrected up to 1st January 1912. Royal 8vo. board. Rs. 3–8 or 5 *s.* 3 *d.* (7 *as.*)

BOARD OF REVENUE (LAND REVENUE).

STANDING ORDERS OF THE BOARD OF REVENUE (1907 EDITION)—Thirty-ninth list to Vols I and II. Each Pies 6 or 1 *d.* (1 *p.*)

BOARD OF REVENUE (LAND REVENUE—FOREST).

ANNUAL ADMINISTRATION REPORT OF THE FOREST DEPARTMENT OF THE MADRAS PRESIDENCY for the twelve months ending 30th June 1911 (1910–11). Foolscap folio, board. Re 1–12 or 2 *s.* 9 *d.* (3 *as.* 6 *p.*)

CLASSIFIED LIST OF FOREST OFFICERS IN MADRAS PRESIDENCY (WITH CODE), corrected up to 1st April 1912. As. 4 or 3 *d.* (5 *p.*)

BOARD OF REVENUE (REVENUE SETTLEMENT, SURVEY, LAND RECORDS AND AGRICULTURE).

BULLETINS (DEPARTMENT OF LAND RECORDS AND AGRICULTURE). Royal 8vo. No. 63. The Principles of paddy manuring. Pies 3 or 1 *d.* (2 *p.*)

LEGISLATIVE DEPARTMENT.

SECOND LIST OF CORRECTIONS TO THE INDIAN COUNCILS ACTS, 1861 TO 1909, AND REGULATIONS AND RULES THEREUNDER, EDITION, 1910. Pies 6 or 1 *d.* (2 *p.*)

GOVERNMENT OF INDIA ACTS

ACT I OF 1912. AMENDMENT TO THE INDIAN STAMP ACT, 1899. Foolscap folio. English or Hindustani. Pies 3 or 1 *d.* (2 *p.*)

ACT II OF 1912. THE CO-OPERATIVE SOCIETIES ACT, 1912. Foolscap folio. English. Pies 3 or 1 *d.* (2 *p.*)

ACT III OF 1912. AMENDMENT TO THE INDIAN POST OFFICE ACT, 1898. Foolscap folio, English or Hindustani. Pies 3 or 1 *d.* (2 *p.*)

List of Books published from 1st October 1911 to 31st March 1912

PUBLIC DEPARTMENT.

MONTHLY LISTS OF CIVIL SERVANTS IN THE MADRAS PRESIDENCY, corrected up to 1st October 1911 to 1st March 1912. Royal 8vo. Each As. 8. (1 *p.*)

QUARTERLY CIVIL MEDICAL LIST. Corrected up to 30th September and 31st December 1911. Royal 8vo, paper cover. Each As. 12 or 1s. 3d. (1 *a.*)

REPORT ON VACCINATION FOR 1910–11. Foolscap folio, board. As. 10. (1 *a.*)

ANNUAL REPORT OF THE ARCHÆOLOGICAL SURVEY DEPARTMENT, SOUTHERN CIRCLE, FOR 1910–11. Foolscap, board. Re. 1 or 1s. 6d. (2 *as.*)

RECORDS OF FORT ST. GEORGE, COUNTRY CORRESPONDENCE, MILITARY DEPARTMENT, 1706. Foolscap folio, board. As. 14 or 1s. 3d. (2 *as.*)

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CIVIL JUDICIAL ACTS PRESCRIBED FOR THE CIVIL JUDICIAL TESTS OF THE SPECIAL TEST EXAMINATIONS OF THE GOVERNMENT OF MADRAS. Published 1911. Royal 8vo, board. Re. 2-8 or 3s. 6d. (7 *as.*)

LISTS SHOWING THE NAMES OF TOWNS AND VILLAGES IN REGISTRATION DISTRICTS—

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SALEM. Foolscap folio, board. As. 12. (1 *a.*)

List of corrections. Nos. 7 and 8, dated 20th July 1911, for Chittoor; No. 13, dated 21st December 1910, for Masulipatam; No. 14, dated 31st December 1910, for Bezwada; No. 17, dated 21st December 1910, for Uralı; No. 25 dated 6th April 1910, for Arakandanallur; No. 10, dated 14th June 1911, for Gudur; No. 28, dated 7th July 1911, for Kottapatnam; No. 37, dated 7th July 1911, for Addanki; No. 33, dated 7th July 1911, for Repalle; No. 5, dated 30th June 1911, for the district of Cuddapah; Nos. 34, 35 and 36, dated 20th July 1911, for the district of Guntur; No. 24, dated 1st July 1911, for Bhavani; Nos. 30, 36 and 37 for Coimbatore; No. 26, dated 23rd January 1912, for Salem; No. 23, dated 26th April 1911, for Repalle; No. 27, dated 6th May 1911, for Cuddapah and for Kanjikoil, Nos. 1 and 2 to Surada Ganjam district; No. 11 for Nellore. Each Pies 6 (1 *p.*) Nos. 10, 14 and 40 TO THE LIST FOR THE NORTH ARCOT DISTRICT. Each Pies 6. (1 *p.*) TWELFTH LIST. As. 2. (6 *p.*) - LIST Nos. 1 TO 7 TO THE LIST FOR THE TRICHINOPOLY DISTRICT. Pies 9 (1 *p.*)—each. FIFTEENTH LIST. Anna 1 (6 *p.*)

MADRAS JAIL MANUAL, 1909. 25th list of corrections. Pies 6 or 1*d.* (3 *p.*)

QUARTERLY LIST OF OFFICERS OF THE JAIL DEPARTMENT, MADRAS PRESIDENCY. Corrected up to 30th September 1911 and 1st January 1912. Royal 8vo, paper cover. Each As. 8 (1 *a.*)

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Report on the Administration of Abkari Revenue in the Madras Presidency for 1910-11. Foolscap, board Re. 1-2-0 (3 s.)
Report on the Administration of Salt Revenue in the Madras Presidency for 1910-11. Foolscap, board As. 10. (2 s.)
Census of 1911. Royal 8vo. Paper cover. Village Statistics, Guntur, Madura, South Canara, Bellary and Kurnool. Each As. 8. (1 s.), Cuddapah As. 9. (1 s.); South Arcot As. 14. (1 s.); Coimbatore As. 11. (2 s.) Chingleput District, Re. 1 (2 s.), North Arcot District Re. 1-2. (2 1 s.), Salem District, Re. 1-3. (2 s.), Godavari District, Re. 1-2 (1 s.), Kistna District, Re. 1 (1 s.) Malabar District, Re. 1-2. (2 s.) Chittoor District, Re. 1-2 (3 s.); Tanjore District Re. 1-4. (2 s.), Tinnevelly District, As. 12. (2 s.).
Fisheries Bulletin No. 6. Marine Fish carried for India. Royal 8vo. Cloth, Rs. 1-4 or 2 s. (4 s.)
Annual Report of the Co-operative Credit Societies, 1910-11. Foolscap folio As. 8 (1 s.)

BOARD OF REVENUE (LAND REVENUE).

Standing Orders of the Board of Revenue (1907 edition). Thirty-third Issue to Vols. I and II. Each Anna 1. (6 p.). Thirty-fourth to Thirty-eighth Issue to Vols. I and II. Each Price 6. (6 p.)

BOARD OF REVENUE (LAND REVENUE—FOREST).

List of Forest Officers in the Madras Presidency (with Coorg), corrected up to 1st October 1911. Royal 8vo. As. 6 or 8d (1 s.)
Classified List of Forest Officers in Madras Presidency (with Coorg) corrected up to 1st January and 1st March 1912. Royal 8vo. Each, Annas 1 (3 p.)
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BOARD OF REVENUE (SEPARATE REVENUE).

Administration Report of the Salt Revenue in the Madras Presidency for 1910-11. Foolscap folio, board As. 10 (2 s.)
Annual Viscera of Sea-borne Trade for 1910-11. Foolscap folio, board. Rs. 6. (11 s.)
Quarterly List of Establishment of the Madras Salt, Abkari and Separate Revenue Department. Corrected up to 1st October 1911 and 1st January 1912. Royal 8vo, paper. Each Re. 1. (3 s.)
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PUBLIC WORKS DEPARTMENT.

Administration Report on the Public Works Department, Buildings and Roads Branch, for 1910-11. Vol I. Foolscap folio, board As. 14. (2 s.)
Classified List and Distributive Return of the Establishment of the Public Works Department, corrected up to 31st December 1911. Royal 8vo, board. Re. 1-6. (3 s.)

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List of Corrections No. 2 to the Madras Police Regulations in force outside the Presidency Towns. Corrected up to 23rd March 1909 Annas 1. (6 p.)

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ACT XIII OF 1911. AMENDMENT TO THE CHRISTIAN MARRIAGE ACT. English, Tamil, Canarese and Malayalam. Foolscap folio. Each Plate 3. (6 p.)
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GOVERNMENT OF INDIA.

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(The amounts within parentheses are for publishing and postage.)

List of new books published during the current quarter.

LEGISLATIVE DEPARTMENT.

THE INDIAN EXPLOSIVES ACT, 1884 (IV OF 1884), AS MODIFIED UP TO 1st OCTOBER 1911. 4to. 9p. (1a.)
CHRONOLOGICAL TABLES AND INDEX OF THE INDIAN STATUTES. Vol. II. Edition 1911. Royal 8vo, cloth Rs. 5 or 7s. 6d. (12 as.)
ACT 13 OF 1911 IN URDU AND HINDI. 3 p. (1 a.) each
ACT 14 OF 1911 IN URDU AND HINDI. 3 p. (1 a.) each.
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ACT 17 OF 1911 IN URDU AND HINDI. 3 p. (1 a.) each.
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A DIGEST OF INDIAN LAW CASES, VOL. I (A—C), EDN 1912. Royal 8vo. Cloth, Rs. 12 or 18s. (Rs. 1.)
LIST NO II OF 1911. DATED 31ST DECEMBER 1911. ADDENDA ET CORRIGENDA TO LIST OF GENERAL RULES AND ORDERS. Royal 8vo. Stitched. 3a. 9p. (1 a.)

List of Books published from July to December 1911.

LEGISLATIVE DEPARTMENT.

ACT NO II OF 1850 (SECRETARIES TO GOVERNMENT), with footnotes. Annas 1. (1 a.)
ACT NO IV OF 1857 (PRESENTS TO LAND), with footnotes. As. 2-3 (1 a.)
ACT NO. XXV OF 1839 (WILLS), with footnotes. As. 3-3 (1 a.)
ACT NO. XXXII OF 1839 (INTEREST), with footnotes. As. 1-3. (1 a.)
ACT NO XIX OF 1841 [SUCCESSION (PROPERTY PROTECTION)], with footnotes. As. 2. (1 a.)
ACT NO XX OF 1841 [SUPREME COURT OFFICERS' BONDS], with footnotes. As. 1-3 (1 a.)
THE INDIAN EVIDENCE ACT, 1872 (ACT NO. I OF 1872), as modified up to the 1st July 1911. Royal 8vo. Stitched. Re. 1 or 1s 6d. (2 as.)
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ACT NO. XXX OF 1839 (INHERITANCE), with footnotes. As. 2-3. (1 a.)

ACT No. XXIV OF 1841 (ILLEGAL APPOINTMENTS AND IMPROPER PROFITS) with footnote As 2 (1 a.)
ACT No. V OF 1843 (INDIAN SLAVERY) with footnotes As 1-6. (1 a.)
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ACT No. II OF 1853 (LANDHOLDERS' PUBLIC CHARGES AND DUTIES), with footnotes As. 1-6. (1 a.)
ACT No. XV OF 1885 (LOCAL AUTHORITIES LOAN ACT (1879) AMENDMENT), with footnotes. Annas 1. (1 a.)
LIST No. 1 OF 1911, DATED 30TH JUNE 1911, OF ANDERSON & CONSTABLE, re LIST OF CHARGES NOTES AND ORDERS. As 2-6. (1 d.)
ACT II OF 1911 in Hindi. As 1-6. (1 a.)
THE INDIAN PETROLEUM ACT, 1899 (VIII OF 1899), as modified up to 1st July 1911 As 2-4 (1 a 6 p.)
THE LEGAL PRACTITIONERS' ACT, 1879 (ACT XVIII OF 1879), as modified up to 1st July 1911 As. 4-6. (1 a.)
ACT 3 OF 1911 (NAVAL ARMY) in Urdu and Hindi As 2-6. (1 a.) each
ACT 12 OF 1911 (FACTORIES) in Urdu and Hindi. As. 1-6. (1 a.) each.
ACT 21 OF 1866 (NATIVE CONVERTS, MARRIAGE DISSOLUTION) as modified up to 1st March 1911 in Urdu and Hindi Fee 3. (1 a.) each
THE INDIAN EMIGRATION ACT, 1864 (IV OF 1864), as modified up to 1st October 1911. As. 4-9. (1 a.)

VACANCIES

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(1) One Deputy Surveyor on Rs. 30.
(2) Four Field Surveyors on Rs. 15 each.

Applicants should state their age and furnish copies of testimonials from the officer under whom they were last employed.

Preference will be given to men who have done field work in the Survey Department. Men in service should apply through the proper channel. A knowledge of theodolite and circumferentor work and traverse plotting is necessary for the Deputy Surveyor.

The application should reach the undersigned not later than the 15th April 1912.

South Arcot Collector's Office,
26th March 1912.

M. AZIZ-UD-DIN SAHIB,
Collector.

APPLICATIONS are invited for a Clerk's place on Rs 20 in the Forest Branch of the Bellary Collector's office. A knowledge of Telugu or Canarese is essential None but passed candidates need apply.

Bellary Collector's Office, Forest Branch,
28th March 1912.

V ALVAR CHETTY,
District Forest Officer.

APPLICATIONS are invited from qualified candidates for the post of a Surveyor on Rs. 60 per mensem for twelve months for forest survey work in the South Salem district The applications should reach the District Forest Officer, South Salem Division, Salem, on or before 30th April 1912 Applicants with previous practical experience will be preferred.

Salem Collector's Office South Forest Branch,
1st April 1912

C. M. MADURANAYAKAM PILLAI,
District Forest Officer.

APPLICATIONS for the post of Forest Surveyor on Rs. 60 per mensem (travelling allowance only admissible when travelling outside the prescribed circle of duty) are invited from passed candidates of the Civil Engineering College, Madras or other recognised institutions. The appointment though borne on temporary establishment will continue for some years.

20th March 1912.

A. W. LUSHINGTON,
Conservator of Forests, Northern Circle.

APPLICATIONS are invited from candidates who are qualified under the Examination rules to take up the post of a temporary Draftsman in this division on Rs. 30 per mensem

Dowlaishwaram, 20th March 1912.

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Executive Engineer, Godavari Northern Division.

APPLICATIONS are invited from candidates duly qualified under Examination rules for the posts of two Sub-Overseers for twelve months from 1st April 1912 each, on Rs. 25 *plus* Rs. 15 (conveyance allowance) to work on Channel Superintendents on Tungabhadra Irrigation channels in the Hospet Sub-division.

Applications will be received up to 1st July 1912

Office of the Executive Engineer, Bellary Division,
29th March 1912.

P N. A. LUCAS,
Executive Engineer.

APPLICATIONS are invited from candidates duly qualified under Examination rules for the post of a temporary Draftsman on Rs. 40 for twelve months from the 1st April 1912 for the Ponnikonda sub-division. Candidates who have passed the draftsman's test in the College of Engineering, Madras, need alone apply.

Office of the Executive Engineer, Bellary Division, 28th March 1912.

P. N. A. LUCAS, *Executive Engineer.*

APPLICATIONS are invited from duly qualified men for the posts of temporary Draftsmen and Tracers on Rs. 30 and Rs. 25, respectively, in this division.

2. None but those who have passed the Lower Subordinate or Draftsmen's test of the College of Engineering, Madras, need apply for Draftsmen's posts and those who have passed Upper Secondary or Matriculation examination for Tracers' posts.

Chettipett, 8th April 1912.

A. H. MORIN, *Executive Engineer, Godavari Western Division.*

WANTED Surveyors with previous experience of surveying and levelling for river survey work. Applications are invited from candidates who have passed the Lower Subordinate or Surveyor's Test of the College of Engineering, Madras. The applications should state pay required, age, caste and previous employments and should be accompanied by copies of testimonials.

Godavari Conservancy Division, 2nd April 1912.

S. BHASKARA AIYAR, *Offg. Executive Engineer.*

APPLICATIONS are invited from candidates who have passed either the Sub-Overseer and Surveyor's test or the Lower Subordinate test of the College of Engineering, Madras, for acting Sub-Overseers' posts, Third Grade, with a prospect of being made permanent after a suitable probationary period.

Berwada, 25th March 1912.

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Applications should be sent at once to the Superintendent, Government Press, Madras, E.

Madras, 19th April 1912.

T. FISHER, *Superintendent, Government Press.*

APPLICATIONS are invited for the post of a Mechanic for the Refrigerating machinery at the King Institute, Guindy. The pay of the appointment is Rs. 100—5—150 and the holder thereof will have free quarters, necessitating his continued presence on the premises of the Institute. Applicants should have had practical experience in the running of Refrigerating and Electrical plants and should possess good all round Mechanical knowledge. Applications should reach the undersigned on or before the 1st May 1912 and should be accompanied by certificates as to good character and regular habits.

Office of the Sanitary Commissioner, Cathedral House, Madras, 2nd April 1912.

W. A. JUSTICE, Captain, I.M.S., *Sanitary Commissioner for Madras.*

PRIVATE ADVERTISEMENTS.

ON or after the 1st May, I intend moving the High Court for my enrolment as a Vakil.

Madras, 25th March 1912.

PARTHASARATHI, L. S.

AFTER the 16th April, I intend moving the High Court, Madras, to enrol me as a Vakil thereof.

Mylapore, 22nd March 1912.

BUDUGUR SOMAIYA.

I INTEND moving the High Court of Judicature at Madras on or after the 1st May 1912 for enrolment as a Vakil.

7th April 1912.

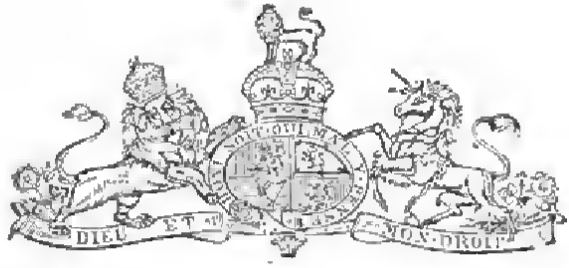
S. PONNUSWAMY AIYAR.

I INTEND moving the High Court of Judicature on or after the 1st May 1912 for enrolment as a Vakil.

7th April 1912.

M. R. SUNDARAM.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.



SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE.

No. 16.] MADRAS, TUESDAY EVENING, APRIL 16, 1912. [Price, 2 annas.

TABLE OF RAINFALL

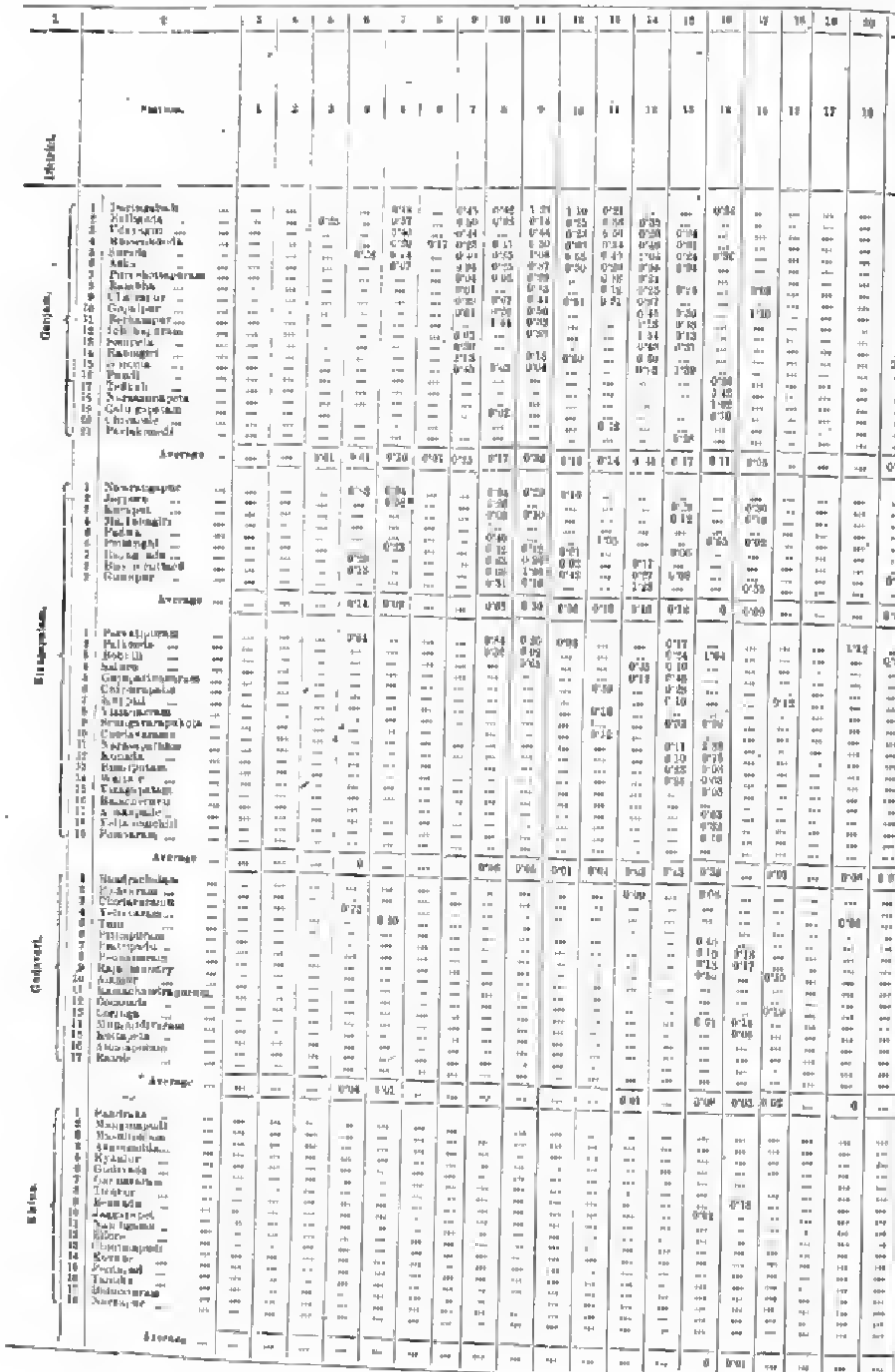
RECORDED AT

STATIONS IN THE MADRAS PRESIDENCY

FOR THE MONTH OF

FEBRUARY 1912.

Table of Rainfall recorded at Stations in the Madras



Presidency for the month of February 1912.

Table of Rainfall recorded at Stations in the Madras

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
District.	Station.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Nilgiris.	1 Gudalur																			
	2 Manjanatti																			
	3 Kotagiri																			
	4 Tiger Hill																			
	5 Kilkundah																			
	6 Coonoor																			
	7 Wellington																			
	8 Aruvankadu																			
	9 Kotagiri																			
	10 Ootacamund																			
	11 Naduvattam																			
	12 Kundah																			
	13 Glendale																			
	14 Avalanche																			
	15 Upper Bhavani																			
	16 Adderley																			
	17 Kundapatti																			
	Average																			
Malnad.	1 Amritur																			
	2 Tellicherri																			
	3 Mangalore																			
	4 Perlad																			
	5 Puttur																			
	6 Pakala																			
	7 Kodikallur																			
	8 Karkal																			
	9 Jalsoppa																			
	10 Nellore																			
	11 Kottapatam																			
	12 Calicut																			
	13 Kozhi																			
	14 Cannanore																			
	15 Seringapatam																			
	16 Tada																			
	Average																			
Madras.	1 Madras																			
Chingleput.	1 Karur																			
	2 Arpakkam																			
	3 Palavanthangal																			
	4 Saidapet																			
	5 Tirumullaivoyal																			
	6 Conjeeveram																			
	7 Sriperumbudur																			
	8 Poonamallee																			
	9 Red Hills																			
	10 Kelambakkam																			
	11 Chembarambakkam																			
	12 Chingleput																			
	13 Vallajanagaram																			
	14 Uttamapalaiyam																			
	Average																			
Chittoor.	1 Tirutani																			
	2 Pileru																			
	3 Kalahasti																			
	4 Tirupati																			
	5 Chandragiri																			
	6 Palakuli																			
	7 Chittoor																			
	8 Venkatagiri																			
	9 Palmaner																			
	10 Punganur																			
	11 Karimanjeri																			
	12 Tamballapalli																			
	13 Palmaner																			
	Average																			
North Arcot.	1 Tiruvannamalai																			
	2 Cheyyar																			
	3 Polur																			
	4 Arni																			
	5 Wandiwash																			
	6 Tiruvallur																			
	7 Arcot																			
	8 Walajah																			
	9 Ranipettai																			
	10 Arakonam																			
	11 Vellore																			
	12 Ambur																			
	13 Gudiyatham																			
	14 Kaveripak																			
	15 Sholinghur																			
	16 Tirupattur																			
	Average																			
South Arcot.	1 Gingee																			
	2 Tindivanam																			
	3 Mel Malayanur																			
	4 Gingee																			
	5 Villupuram																			
	6 Tirukoilur																			
	7 Cuddalore																			
	8 Kurinjipadi																			

PRESERVED IN THE TAMIL NADU ARCHIVES

Presidency for the month of February 1912—*cont.*

29	30	31	32	33	34	35	36	37	38	39	40	Stations.	
19	21	23	25	24	24	26	27	28	29	30	31	Rainfall from 1st to 15th.	Rainfall from 16th to last day.	Total rainfall for the month.	Average rainfall for the month.	Greatest rainfall during the month.	Total number of rainy days in the month.	Average number of rainy days in the month.		
0·30					0·30			0·30				1 Gun ur	Ceded Districts.
												2 Mar rahagiri	
												3 Kallyandrug	
												4 Dharmapuri	
												5 Krishnagiri	
												6 Bangalore	
												7 Hosur	
												8 Denkanikot	
												9 Uttangarai	
												10 Salem Camp	
												11 Rayakota	
												12 Mulbagal	
												13 Kolar	
												14 Chintamani	
												15 Gudipalle	
												16 Penukonda	
												17 Goutamdrug	
												Average.	
												1 Nellore	Nellore.
												2 Kandukur	
												3 Udayagiri	
												4 Kavali	
												5 Atmakur	
												6 Gudur	
												7 Venkatagiri	
												8 Sullurpet	
												9 Tada	
												Average.	
												1 Madras	Madras.
												2 Madras	Chingleput.
												3 Saidapet	
												4 Poonamallee	
												5 Tambaram	
												6 Chingleput	
												7 Conjeeveram	
												8 Arkonam	
												9 Chittoor	
												10 Palmaner	
												11 Kalahasti	
												12 Tirupati	
												13 Vellore	
												14 Arcot	
												15 Wallajah	
												16 Ranipet	
												17 Tiruvannamalai	
												18 Polur	
												Average.	
												1 Tiruvannamalai	North Arcot.
												2 Chengam	
												3 Polur	
												4 Arni	
												5 Wandiwash	
												6 Tindivanam	
												7 Arcot	
												8 Walajah	
												9 Ranipet	
												10 Arkonam	
												11 Cheyyar	
												12 Vandalur	
												13 Tiruppattur	
												Average.	
												1 Gingee	South Arcot.
												2 Tirukkoyilur	
												3 Mailadurai	
												4 Vanur	
												5 Villupuram	
												6 Panruti	
												7 Cuddalore	
												8 Kattumannarkoil	

Table of Rainfall recorded at Stations in the Madras [illegible]

Presidency for the month of February 1912—*cont.*

No.	Station.	District.	Total number of rainy days in the month.	Greatest rainfall during the month.	Average rainfall for the district.	Total rainfall for the month.	Rainfall from 16th to 29th.	Rainfall from 1st to 15th.
1	2	3	4	5	6	7	8	9
1	Mannarbandi (Porto Novo)	South Arcot			1·36			
2	Chidambaram							
3	Mayavaram							
4	Mannargudi							
5	Srirangam							
6	Trichinopoly							
7	Vedasandur							
8	Kulittalai							
9	Tiruvadi							
10	Average							
1	Salem	Salem.						
2	Erode							
3	Tiruchengodu							
4	Namakkal							
5	Rasipuram							
6	Attur							
7	Yercaud							
8	Omalur							
9	Mettur							
10	Sankari Durg							
11	Trichengodu							
12	Namagiripet							
13	Tiruchengodu							
14	Kumarapalayam							
15	Gobichettipalayam							
16	Perundurai							
17	Chennimalai							
18	Modakurichi							
19	Erode							
20	Kodumudi							
21	Average							
1	Madura	Madura.						
2	Tirumangalam							
3	Usilampatti							
4	Peraiyur							
5	Tirumayam							
6	Melur							
7	Vadipatti							
8	Nilakottai							
9	Dindigul							
10	Kodaikanal							
11	Palni							
12	Oddanchatram							
13	Athur							
14	Vedasandur							
15	Aravakurichi							
16	Karur							
17	Manmangalam							
18	Tiruchirapalli							
19	Musiri							
20	Turaiyur							
21	Perambalur							
22	Ariyalur							
23	Udayarpalayam							
24	Jayankondam							
25	Lalgudi							
26	Tiruchirapalli							
27	Kulittalai							
28	Manapparai							
29	Thuraiyur							
30	Srirangam							
31	Karur							
32	Aravakurichi							
33	Nulanad							
34	Tiruchirapalli							
35	Sendhamangalam							
36	Average							
1	Pudukkottai	Pudukkottai State.						
2	Alangudi							
3	Aranthangi							
4	Tirumayam							
5	Keranad							
6	Kolattur							
7	Gandarvakottai							
8	Thirumayam							
9	Viralimalai							
10	Annavasal							
11	Pudukkottai							
12	Alangudi							
13	Average							
1	Nellore	Nellore.						
2	Kavali							
3	Udayagiri							
4	Atmakur							
5	Kanigiri							
6	Podili							
7	Darsi							
8	Markapur							
9	Cumbum							
10	Giddalur							
11	Nandikotkur							
12	Dronachalam							
13	Pamur							
14	Average							
15	Kodaikanal							
16	Average							

Table of Rainfall recorded at Stations in the Madras

Presidency for the month of February 1912—*cont.*

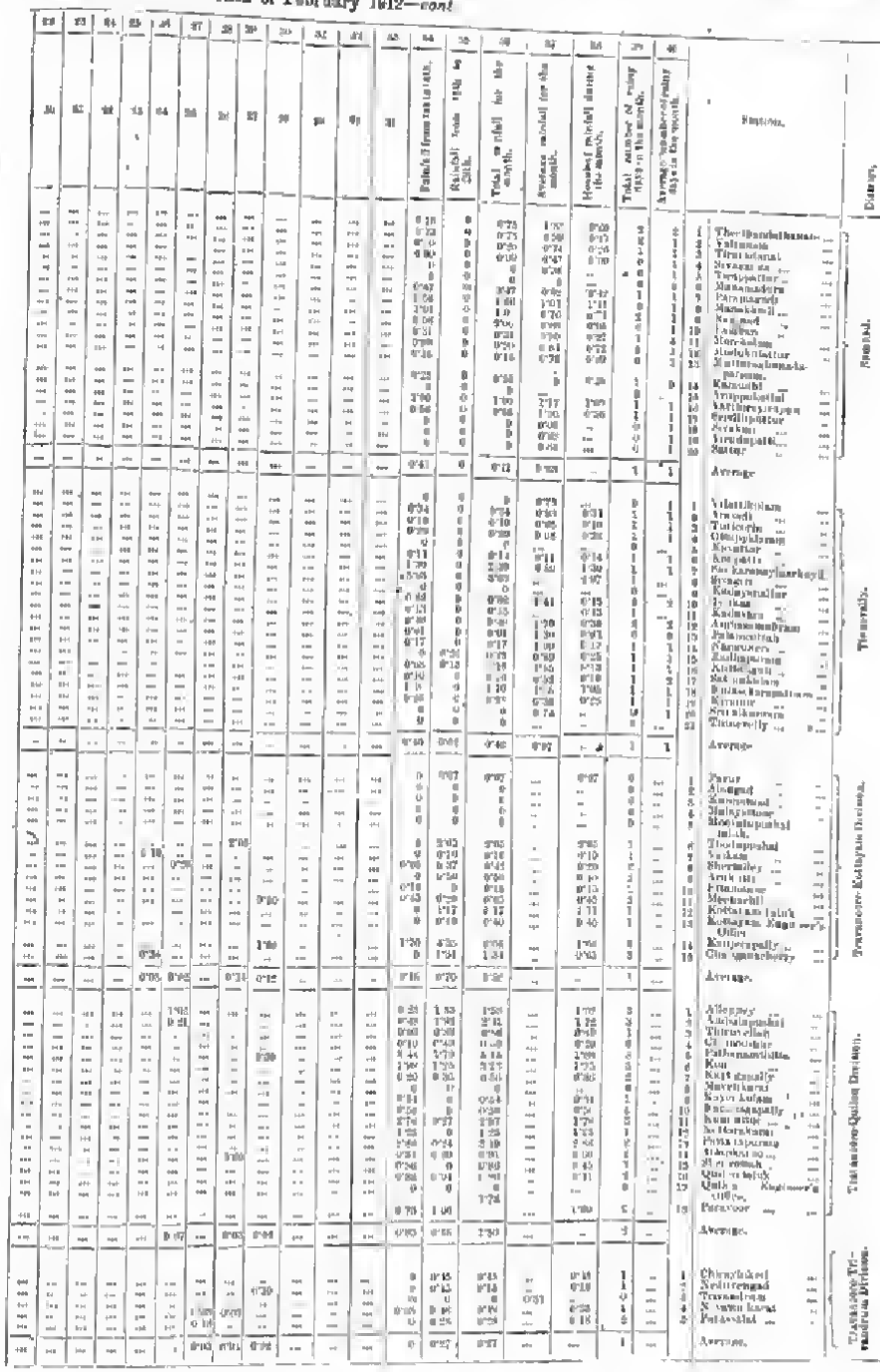


Table of Rainfall recorded at Stations in the Madras

Presidency for the month of February 1912—*concl.*

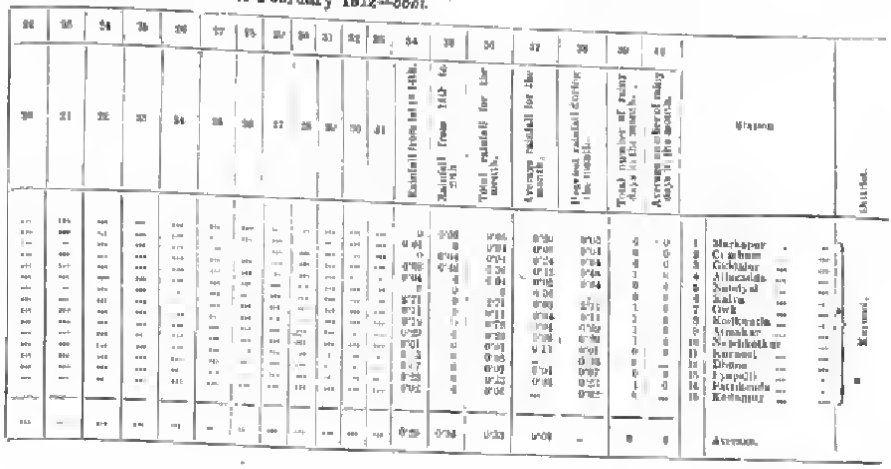
Station.	Rainfall from 1st to 14th.	Rainfall from 15th to end.	Total rainfall for the month.	Average rainfall for the month.	Greatest rainfall during the month.	Total number of rainy days in the month.	Average number of rainy days in the month.
Tirupur Palkonda Rajapalaiyam Division.							
Cheranmadevi							
Tirunelveli							
Palamcottah							
Koilpatti							
Sattur							
Srivilliputtur							
Rajapalaiyam							
Aruppukottai							
Tiruchendur							
Kayattar							
Ettayapuram							
Tuticorin							
Maniyachi							
Koilpatti							
Sattur							
Srivilliputtur							
Rajapalaiyam							
Aruppukottai							
Tiruchendur							
Kayattar							
Ettayapuram							
Tuticorin							
Maniyachi							
Average							
Trichinopoly Magistrate's Office.							
Trichinopoly							
Lalgudi							
Manachanallur							
Musiri							
Thuraiyur							
Perambalur							
Ariyalur							
Udayarpalaiyam							
Jayankondam							
Sendurai							
Vikramangalam							
Kallakurichi							
Tirukkoyilur							
Ulundurpet							
Tirukkovilur							
Vikramangalam							
Kallakurichi							
Tirukkoyilur							
Ulundurpet							
Average							
Trichinopoly Magistrate's Office.							
Trichinopoly							
Lalgudi							
Manachanallur							
Musiri							
Thuraiyur							
Perambalur							
Ariyalur							
Udayarpalaiyam							
Jayankondam							
Sendurai							
Vikramangalam							
Kallakurichi							
Tirukkoyilur							
Ulundurpet							
Tirukkovilur							
Average							
Cochin State.							
Ernakulam							
Mattancherry							
Chendamangalam							
Trichur							
Wadakanchery							
Chalakudi							
Average							
Malabar.							
Palghat							
Pattambi							
Ottapalam							
Cherpalcherry							
Manarghat							
Attappadi							
Mannarkad							
Alamkode							
Perinthalmanna							
Tirurangadi							
Kondotti							
Calicut							
Tamarassery							
Kozhikode							
Vatakara							
Cherakkal							
Taliparamba							
Cannanore							
Average							
South Canara.							
Mangalore							
Kasaragod							
Puttur							
Bellamanal							
Mulki							
Manjeshwar							
Karkal							
Udipi							
Coondapoor							
Kundapur							
Mudbidri							
Average							
Nilgiris.							
Utakamund							
Kotagiri							
Kundah							
Coonoor							
Wellington							
Manjakandi							
Naduvattam							
Gudalur							
Devala							
Pandalur							
Ootacamund							
Average							
Salem.							
Salem							
Kanjamalai							
Yercaud							
Omalur							
Mettur Dam							
Edappadi							
Sankari Drg							
Tarakvalasa							

Table of Rainfall recorded at Stations in the Madras

Presidency for the month of February 1912—*cont.*

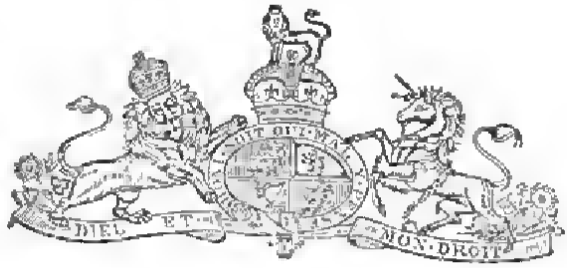
Table of Rainfall recorded at Stations in the Madras

Presidency for the month of February 1912—*cont.*



R. LL. JONES,
Meteorologist, Madras.

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SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE.

No. 16.] MADRAS, TUESDAY EVENING, APRIL 16, 1912. [PRICE, 8 annas

ADMINISTRATOR-GENERAL'S HALF-YEARLY SCHEDULES OF ESTATES,

PREPARED UP TO

31ST DECEMBER 1911,

UNDER

SECTION 44 OF ACT II OF 1874.

Schedule of all Sums of Money set apart and retained

Accounts in the custody of the Accountant-General of Madras under the

Serial number.	Estates.	Date of Administration.	Balance on 30th June 1911.						Receipts from 31st Decem	
			Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash. To Credit.			Cash. To Debit.	Government Securities.	Bank or other Stock, &c., &c.
			Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	
1	Arnot, Lieutenant David	1860 Nov. 28	....	....	774	4	8	....	....	....
2	Angelo, Major Frederick	1810 March 20	....	....	909	3	8	....	....	....
3	Atkinson, Henry Gardner	1871 Feb 18	....	....	240	8	4	....	....	....
4	Albert, Life Assurance Arbitration	1875 Sept. 15	....	....	268	8	8	....	....	....
5	Armstrong, Major James Tudor Munro	1877 Jan. 9	....	....	977	9	3	....	....	....
6	Antonio, Apothecary Christian Michael	1890 Oct 3	....	....	24	7	2	....	....	....
7	Alleadine Alfred Thomas John	1883 Aug 7	....	....	....			....	....	....
8	Bryce, Second Lieutenant William	1853 Aug 17	....	....	42	5	9	....	....	....
9	Brenner, Lieutenant Alexander Robertson	1859 Nov 29	....	....	104	15	9	....	....	....
10	Boutflower, Asst. Surgeon William Henry	1867 May 6	....	....	108	6	0	....	....	....
11	Brethaupt Robert	1869 Aug. 18	....	....	82	10	6	....	....	....
12	Fraser, Mrs Eliza	1880 April 24	....	....	143	14	5	....	....	....
13	Brebner, Lieutenant Charles Napier Gordon	1841 Feb 8	....	....	110	7	4	....	....	....
14	Bruce, Lieutenant Robert William	Do. April 2	....	....	101	0	3	....	....	....
15	Bird, Captain William Cornelius John Fraser	Do. Aug. 13	....	....	109	9	7	....	....	....
16	Barker Lieutenant Richard	1862 Feb 17	....	....	43	15	10	....	....	....
17	Bruce Mungrapalur Nuida	1864 June 13	....	....	97	8	3	....	....	....
18	Bookey, William Kavanagh	Do. Dec 23	....	....	196	8	7	....	....	....
19	Barke, Assistant Superintendent Mark	1865 Jan. 18	....	....	218	0	11	....	....	....
20	Bowyer, Lieutenant George Henry	Do Nov. 4	....	....	82	5	8	....	....	....
21	Broomfield, Captain Charles George	1868 Jan. 11	....	....	202	14	3	....	....	....
22	Barth, Captain D'Urban William Farer	Do Oct. 22	....	....	68	13	6	....	....	....
23	Baskett, George	1869 June 19	....	....	275	6	7	....	....	....
24	Brumhead, Captain Edward	Do July 23	....	....	147	3	2	....	....	....
25	Bang, Engine-driver Henry	Do. Aug. 23	....	....	64	13	8	....	....	....
26	Barnett, Lieut.-Col. William Townsend	1870 Oct. 28	....	....	222	15	11	....	....	....
27	Bloomfield, Lieutenant Benjamin Arthur	Do. Dec. 17	....	....	130	4	11	....	....	....
28	Bird Captain Francis Pasbe Henry	1873 Feb 20	....	....	70	13	1	....	....	....
29	Brooks, Christopher Abbott	Do March 26	....	....	853	3	0	....	....	....
30	Burliss, Sergeant Richard	1874 Aug. 14	....	....	41	9	1	....	....	....
31	Barley, Major-General James Walker	1875 do 31	....	....	328	13	0	....	....	....
32	Bishop, Lieut.-Col. Foster Frederick Robert	1885 May 18	....	....	166	8	8	....	....	....
33	Baldry, C. T. A	....	....	....	6	8	9	....	....	....
34	Barnetonner, Francis Medley	1884 Oct 3	....	....	37	8	8	....	....	....
35	Chambers, Lieutenant Aural Thomas	1844 Jan. 8	....	....	45	11	8	....	....	....
36	Clagett, Lieutenant James	1849 do. 13	....	....	903	3	5	....	....	....
37	Carpendale, Lieutenant Percy Maxwell	1850 do. 28	....	....	61	1	7	....	....	....
38	Campbell, Duncan	1852 Feb 20	....	....	85	10	10	....	....	....
39	Cockburn, Roberta	1854 Aug. 25	....	....	40	10	6	....	....	....
40	Clarke, Ensign William Henry	Do. do. 16	....	....	109	9	4	....	....	....
41	Cameron, Lieutenant Macleod	1857 Feb. 27	....	....	787	8	6	....	....	....
42	Codrington, Lieutenant Robert	Do. Nov. 26	....	....	189	4	2	....	....	....
43	Cosserat, Captain Peloquin	1858 Oct. 14	....	....	173	4	5	....	....	....
44	Crampton, Joshua Thomas	1859 June 8	....	....	70	10	8	....	....	....
45	Campbell, Lieutenant John Robertson	Do do. 2	....	....	37	6	10	....	....	....
46	Connor, Corporal William	1860 Aug. 10	....	....	79	12	1	....	....	....
47	Clarke, Thomas	1862 July 17	....	....	188	11	15	....	....	....
48	Chamney, Surgeon-Major Benjamin Smith	Do Nov. 7	....	....	438	11	9	....	....	....
49	Clagston, Major Herbert Mackworth	Do do. 18	....	....	640	14	4	....	....	....
50	Cotter, Peter	1865 June 11	....	....	824	12	3	....	....	....
51	Campbell, Sub-Conductor William	Do. do. 6	....	....	73	8	7	....	....	....
52	Clarke, George Rudall	Do Nov. 4	....	....	93	6	4	....	....	....
53	Cole, Dr Robert	1867 do. 24	....	....	215	3	4	....	....	....
54	Cooke Francis Alexander	1868 Aug. 7	....	....	1,248	2	0	....	....	....
55	Carew, Robert	1869 June 2	....	....	88	14	10	....	....	....
56	Cunningham, Major William	1870 Jan 2	....	....	776	8	9	....	....	....
57	Clementson Major Robert Alexander	1872 June 27	....	....	711	1	8	....	....	....
58	Clarke, Captain Henry Majendie	Do. Nov. 23	....	....	833	5	1	....	....	....
59	Connor Francis (Overseer)	1873 Sept. —	....	....	75	4	7	....	....	....
60	Coulthall, George William Gardner	1874 May 23	....	....	144	14	10	....	....	....
61	Cummins Captain Robert Helford	1876 Feb. 28	....	....	188	3	10	....	....	....
62	Collins, Sergeant John George	1880 Sept. 26	....	....	82	12	6	....	....	....
63	Cole, Pennell Ashmead	....	....	....	0	7	2	....	....	....
64	Curtis, H. T.	1896 Jan. 9	....	....	....			....	....	....
65	Davidson, Robert	1841 Dec. 31 1843 do 23	....	....	109	1	8	....	....	....
66	Deane, Assistant Surgeon John Thomas	1848 Aug. 18	....	....	....			....	....	....
67	Deighton, James Richard Alexander	1857 Dec 9	....	....	172	8	13	....	....	....
68	Dell-weilland, Lieutenant John	1859 Nov 8	....	....	107	4	8	....	....	....
69	Dansey, Captain Rupert Delamere	1861 May 21	....	....	265	3	7	....	....	....
70	Dargah, Lingee Punday	Do do. 2	....	....	64	8	8	....	....	....
71	Devereux, Captain William Pryce	1862 June 2	....	....	140	10	10	....	....	....
72	Dunn, Sergeant-Major Thomas	1863 May 28	....	....	66	14	3	....	....	....
73	Dunhill, Mark	1867 July 16	....	....	99	13	7	....	....	....
74	D'Rozario, Anthony Joseph	1876 Aug. 22	....	....	316	11	0	....	....	....
75	Deary, Conductor Charles	1897 Sept 22	....	....	193	10	0	....	....	....
	Carried over	....	....	....	-8	8	0	....	....	....
			....	....	16,689	2	6	....	....	....

for CREDITORS whose claims have been admitted.

provisions of G.O. No. 1143, Judicial, dated 15th July 1890.

1st July to 31st Dec. 1911. Cash. Rupees	Annas.	Pies.	Total. Government Securities. Rupees.	Bank or other Stocks, &c., &c.	Cash. To Credit. Rupees.	Annas.	Pies.	To Debit. Rupees	Annas.	Pies.	Payments from 1st July to 31st December 1911. Government Securities. Rupees.	Bank or other Stocks, &c., &c.	Cash. Rupees.	Annas.	Pies.	Balance on 31st December 1911. Government Securities. Rupees.	Bank or other Stocks, &c., &c.	Cash. To Credit. Rupees.	Annas.	Pies.	To Debit. Rupees	Annas.	Pies.	Serial number
678	8	6	....	..	1,413	13	6	....			....	..	....			....	..	1,413	13	6	....			1
271	4	3	....	..	660	7	3	....			....	..	....			....	..	660	7	3	....			2
219	10	2	....	..	462	5	5	....			....	..	....			....	..	462	5	5	....			3
235	4	4	....	..	503	8	8	....			....	..	....			....	..	503	8	8	....			4
664	8	8	....	..	1,372	1	8	....			....	..	....			....	..	1,372	1	8	....			5
8	3	4	....	..	37	10	8	....			....	..	....			....	..	37	10	8	....			6
300	0	0	....	..	300	0	0	....			....	..	....			....	..	300	0	0	....			7
43	0	5	....	..	92	7	3	....			....	..	....			....	..	92	7	3	....			8
91	4	8	....	..	196	4	5	....			....	..	....			....	..	196	4	5	....			9
91	12	10	....	..	203	2	10	....			....	..	....			....	..	203	2	10	....			10
71	10	7	....	..	164	10	0	....			....	..	....			....	..	164	10	0	....			11
134	5	1	....	..	288	3	10	....			....	..	....			....	..	288	3	10	....			12
103	9	7	....	..	232	0	11	....			....	..	....			....	..	232	0	11	....			13
85	10	6	....	..	189	10	9	....			....	..	....			....	..	189	10	9	....			14
94	13	10	....	..	203	3	8	....			....	..	....			....	..	203	3	8	....			15
37	14	8	....	..	81	14	2	....			....	..	....			....	..	81	14	2	....			16
50	0	5	....	..	107	8	6	....			....	..	....			....	..	107	8	6	....			17
172	6	10	....	..	368	9	8	....			....	..	....			....	..	368	9	8	....			18
191	8	1	....	..	409	7	0	....			....	..	....			....	..	409	7	0	....			19
71	15	7	....	..	154	5	1	....			....	..	....			....	..	154	5	1	....			20
161	11	7	....	..	348	9	9	....			....	..	....			....	..	348	9	9	....			21
57	8	10	....	..	122	14	8	....			....	..	....			....	..	122	14	4	....			22
284	14	11	....	..	624	4	8	....			....	..	....			....	..	624	4	8	....			23
137	12	1	....	..	293	8	8	....			....	..	....			....	..	293	8	8	....			24
47	0	4	....	..	102	3	10	....			....	..	....			....	..	102	3	10	....			25
194	14	2	....	..	417	14	1	....			....	..	....			....	..	417	14	1	....			26
114	1	11	....	..	244	6	10	....			....	..	....			....	..	244	6	10	....			27
61	7	3	....	..	132	4	3	....			....	..	....			....	..	132	4	3	....			28
748	9	7	....	..	1,600	8	8	....			....	..	....			....	..	1,600	8	8	....			29
35	10	8	....	..	77	8	10	....			....	..	....			....	..	77	8	14	....			30
265	8	2	....	..	511	2	2	....			....	..	....			....	..	511	2	2	....			31
144	13	8	....	..	310	4	8	....			....	..	....			....	..	310	4	8	....			32
....			....	..	6	8	8	....			....	..	....			....	..	8	8	8	....			33
....			....	..	37	0	0	....			....	..	....			....	..	37	0	0	....			34
37	12	0	....	..	81	7	8	....			....	..	....			....	..	81	7	8	....			35
793	0	5	....	..	1,696	2	8	....			....	..	....			....	..	1,696	2	8	....			36
51	12	8	....	..	110	14	3	....			....	..	....			....	..	110	14	3	....			37
52	10	7	....	..	113	8	8	....			....	..	....			....	..	113	5	6	....			38
35	1	10	....	..	77	12	4	....			....	..	....			....	..	75	12	4	....			39
94	11	1	....	..	203	8	5	....			....	..	....			....	..	203	4	8	....			40
661	0	7	....	..	1,478	8	1	....			....	..	....			....	..	1,478	8	1	....			41
163	4	3	....	..	348	5	9	....			....	..	....			....	..	349	5	8	....			42
481	10	11	....	..	326	2	4	....			....	..	....			....	..	326	2	8	....			43
61	7	2	....	..	132	1	2	....			....	..	....			....	..	132	1	2	....			44
32	7	7	....	..	69	14	8	....			....	..	....			....	..	69	14	8	....			45
69	5	8	....	..	149	2	6	....			....	..	....			....	..	149	2	6	....			46
178	13	1	....	..	378	8	11	....			....	..	....			....	..	378	8	11	....			47
384	8	8	....	..	823	4	2	....			....	..	....			....	..	823	4	2	....			48
548	4	2	....	..	1,184	8	4	....			....	..	....			....	..	1,184	2	8	....			49
811	5	8	....	..	1,736	1	3	....			....	..	....			....	..	1,736	1	3	....			50
65	13	8	....	..	141	8	8	....			....	..	....			....	..	141	8	5	....			51
48	4	7	....	..	103	10	11	....			....	..	....			....	..	103	10	11	....			52
191	6	8	....	..	409	8	8	....			....	..	....			....	..	409	8	8	....			53
1,024	0	0	....	..	2,210	2	0	....			....	..	....			....	..	2,340	2	8	....			54
77	2	10	....	..	166	2	8	....			....	..	....			....	..	166	2	8	....			55
699	2	1	....	..	1,461	10	10	....			....	..	....			....	..	1,461	10	10	....			56
624	6	1	....	..	1,336	8	9	....			....	..	....			....	..	1,335	5	8	....			57
291	7	4	....	..	622	10	8	....			....	..	....			....	..	623	12	8	....			58
68	12	8	....	..	141	1	10	....			....	..	....			....	..	141	1	10	....			59
126	6	7	....	..	271	8	8	....			....	..	....			....	..	271	5	8	....			60
165	0	8	....	..	353	4	8	....			....	..	....			....	..	353	4	8	....			61
71	14	7	....	..	154	11	7	....			....	..	....			....	..	154	11	7	....			62
..	.	.	....	..	0	7	3	....			....	..	....			....	..	0	7	3	....			63
0	1	8	....	..	0	1	8	....			....	..	....			....	..	0	1	8	....			64
95	11	10	....	..	204	13	8	....			....	..	....			....	..	204	13	8	....			65
149	1	7	....	..	321	6	8	....			....	..	....			....	..	321	6	8	....			66
93	14	10	....	..	201	3	7	....			....	..	....			....	..	201	3	7	....			67
232	10	8	....	..	497	12	10	....			....	..	....			....	..	497	14	10	....			68
58	2	9	....	..	120	8	2	....			....	..	....			....	..	120	8	2	....			69
132	14	9	....	..	283	14	4	....			....	..	....			....	..	283	14	4	....			70
57	14	11	....	..	124	13	0	....			....	..	....			....	..	124	13	8	....			71
88	14	7	....	..	186	13	2	....			....	..	....			....	..	186	13	2	....			72
277	11	8	....	..	594	6	8	....			....	..	....			....	..	594	8	0	....			73
169	2	0	....	..	363	3	0	....			....	..	....			....	..	363	3	0	....			74
1	8	10	....	..	7	8	10	....			....	..	....			....	..	7	8	10	....			75
10,008	0	5	....	..	21,547	7	4	....			....	..	....			.	.	21,547	7	4	....			

Serial number	ESTATES.	Date of Administration.	Balance on 30th June 1911.						Receipts from 31st December.		
			Government Securities.		Cash.				Government Securities		
					To Credit			To Debit.			
			Rupees.	Bank or other Stock, &c., not being Government Securities.	Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	Bank or other Stock, &c.
	Brought forward ..	....	....	....	14,689	3	9	....	....	....
76	Dannenreuth, Mrs. Ann	1894 April, 24	....	....	0	8	4	....	....	....
77	Elliot, Captain George	1843 Jan. 13	....	....	84	10	8	....	....	....
78	Esgar, Lieutenant Henry Thomas ..	1857 Dec. 21	....	....	95	0	0	....	....	....
79	Eglan, Mrs. Ann	1860 April 24	....	....	172	5	7	....	....	....
80	Eglen, Staff Sergeant Christopher ..	1861 Feb 9	....	....	101	15	6	....	....	....
81	Enright, Conductor James ..	1887 Jan. 11	....	....	67	6	2	....	....	....
82	Elliot, Assistant Surgeon William Charles ..	Do. Nov. 30	....	....	92	0	0	....	....	....
83	Edward, Captain William Wilson ..	1871 Feb. 21	....	....	107	10	1	....	....	....
84	Elsworthy, Thomas Carr	1890 Aug 22	....	....	1	14	3	....	....	....
85	Eason, Mrs. Margaret Jane	1892 May 24	....	....	1	13.	8	....	....	....
86	Fraser, Captain Hugh	1846 Nov. 28	....	....	60	7	9	....	....	....
87	Fawling, Ensign James Watt	1812 April 30	....	....	30	10	8	....	....	....
88	Foote, Lieutenant William Morrison	1850 do. 9	....	....	37	13	7	....	....	....
89	Fremingen, Assistant Surgeon John William ..	1850 July 21	....	....	113	12	2	....	....	....
90	Free, Captain John Percival	To Dec. 31	....	....	144	9	8	....	....	....
91	Fullerton, Captain Crawford	1862 March 7	....	....	223	14	6	....	....	....
92	Fisher, Lieut.-nant-Colonel Thomas James	1861 June 13	....	....	284	10	8	....	....	....
93	Ford Staff Surgn.-Major Charles George Edwin	1865 do. 6	....	....	261	10	8	....	....	....
94	Fraser, Robert Cherry	1866 Jan. 10	....	....	72	9	8	....	....	....
95	Fitzgerald, Lieutenant John Nagent ..	1867 April 18	....	....	147	2	10	....	....	....
96	Fullerton, Lieut. William Robert Elphinstone	Do. Oct 19	....	....	49	14	10	....	....	....
97	Fisher, Lieutenant Edwin Harley	1874 March 28	....	....	801	8	0	....	....	....
98	Fenn, Mrs. Georgiana	1882 Feb. 9	....	....	283	10	3	....	....	....
99	Francis, Solomon	..	....	....	0	13	7	....	....	....
100	Easter, George Henry ..	1893 May 5 Do Dec 6	....	....	18	2	0	....	....	....
101	Gray, Ensign Frederick Hudleston ..	1856 Oct 28	....	....	74	12	6	....	....	....
102	Gunthorpe, Brevet-Major William Maunton..	1859 June 6	....	....	35	8	6	....	....	....
103	Greenlaw, St. Ledger Murray	1860 April 30	....	....	408	5	4	....	....	....
104	Groom, Lieutenant William Tate ..	Do Nov 19	....	....	372	1	8	....	....	....
105	Grant, Captain Alexander	1861 May 20	....	....	204	4	7	....	....	....
106	Gray, James Crump	1863 March 19	....	....	71	5	6	....	....	....
107	Giles, Mr. N. T.	Do do. 18	....	....	35	14	0	....	....	....
108	Grant, Mrs. Grace Margaret	1864 May 18	....	....	338	10	0	....	....	....
109	Gregory, William Hill	1865 Dec. 19	....	....	222	5	2	....	....	....
110	Gordon, Lieutenant Francis Drummond ..	Do March 12	....	....	49	12	2	....	....	....
111	Greathurst, Ambrose	Do. Aug. 13	....	....	302	3	0	....	....	....
112	Guerrieri, Signor Corretto ..	1887 Jan 30	....	....	93	2	0	....	....	....
113	Gerrard, Captain John	Do. April 9	....	....	76	1	8	....	....	....
114	Garrett, James George	Do. July 1	....	....	2,709	10	2	....	....	....
115	Gahan, George Frederick	1889 do 9	....	....	84	4	11	....	....	....
116	Gresshaw, Lieutenant-Colonel Alexander John	1871 June 2	....	....	172	11	0	....	....	....
117	Gray, Archibald	Do. Aug. 22	....	....	103	8	0	....	....	....
118	Grant, Lieutenant-Colonel Charles St. John ..	Do Nov. 29	....	....	2,248	4	6	....	....	....
119	Giles, Lieutenant Robert Brooks ..	1876 March 25	....	....	168	1	6	....	....	....
120	Graham, Fred-rick William	1878 do 16	....	....	52	6	3	....	....	....
121	Gill, Major Robert	1880 do 5	....	....	809	7	2	....	....	....
122	Georgetsanley Mudaliar, A ..	..	....	....	18	3	7	....	....	....
123	Hawke, Lieutenant William ..	1813 July 2 1813 Nov. 24	....	....	87	15	3	....	....	....
124	Harrington, William	1840 July 28	....	....	841	9	4	....	....	....
125	Hall, Ensign Frederick George ..	Do Nov. 21	....	....	43	8	6	....	....	....
126	Hawkins, William Brown	1850 Jan. 31	....	....	81	8	0	....	....	....
127	Halbert, George James William ..	1852 Sept. 25	....	....	84	2	6	....	....	....
128	Harris, Lieutenant Alexander Mackay ..	1854 Aug 12	....	....	59	10	1	....	....	....
129	Hill, Lieutenant Henry David ..	1855 Dec. 2	....	....	34	11	5	....	....	....
130	Hands, Brevet-Colonel Frederick Wright ..	1857 April 14	....	....	1,087	6	0	....	....	....
131	Hopley, Mrs. Elizabeth Ann	1858 Nov 6	....	....	652	14	8	....	....	....
132	Hall Mrs. Jane	1860 April 18	....	....	38	12	1	....	....	....
133	Hands, Lieut. William Fugere Dupilleaux ..	Do July 24	....	....	391	8	5	....	....	....
134	Hagmoor, Captain Robert Compton Brassbridge	1862 Sept. 27	....	....	70	10	11	....	....	....
135	Horak, Staff-Sergeant-Major John Andrew ..	Do. Nov. 20	....	....	8,120	1	8	....	....	....
136	Hudnad, Lieutenant Charles Metcalfe ..	1863 April 28	....	....	173	10	8	....	....	....
137	Hope, Captain Frederick Harry	1867 Dec. 16	....	....	178	5	0	....	....	....
138	Hendle, Pensioned Private William ..	1868 June 30	....	....	48	2	6	....	....	....
139	Hall, Francis Edward	1869 Oct. 28	....	....	68	8	0	....	....	....
140	Hall Captain Alfred	1871 Feb 26	....	....	68	8	0	....	....	....
141	Hunbury, Captain Charles Edward	1879 do. 28	....	....	58	12	0	....	....	....
142	Hinds, Lieut.-Colonel John William ..	1882 Nov. 15	....	....	80	9	1	....	....	....
143	Hently, Mrs. Johana Jane	1892 March 8	....	....	0	7	0	....	....	....
144	Harris, Charles Stuart	..	....	....	1	14	0	....	....	....
145	Hurford, Miss O. V. J.	..	....	....	3	6	6	....	....	....
146	Hudson, Captain H. S.	..	....	....	4	8	2	....	....	....
147	Jooste, Lieutenant Mathew Henry George ..	..	....	....	80	9	0	....	....	....
148	Ireland, Brigadier-General Charles ..	1858 Feb. 13	....	....	181	4	6	....	....	....
		1858 Jan 13	....	....	626	7	0	....	....	....
149	James, Captain John	1822 Aug — 1819 Jan. 17	....	....	78	9	0	....	....	....
	Carried over ..	....	....	....	30,016	8	4	....	....	....

1st July to 31st December 1911.			Total.						Payments from 1st July to 31st December 1911.				Balance on 31st December 1911.							
Cash.			Government Securities.	Bank or other Stock, &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.					
					To Credit.			To Debit.							To Credit.			To Debit.			
Rupees.	Annas.	Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.					Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Serial number.
15,008	3	6	....	..	31 667	7	6				....		....	..	31,647	7	6				
....			....	..	6	6	4				....		....	..	0	6	4				76
56	2	10	....	..	120	12	1				....		....	..	120	12	1				77
82	4	3	....	..	173	4	2				....		....	..	174	3	2				78
151	0	6	....	..	323	5	7				....		....	..	323	5	7				79
287	10	10	....	..	359	9	10				....		....	..	359	9	10				80
50	0	6	....	..	197	5	6				....		....	..	197	5	6				81
80	11	10	....	..	172	11	10				....		....	..	172	11	10				82
93	14	10	....	..	201	6	11				....		....	..	201	6	11				83
6	1	9	....	..	1	15	6				....		....	..	1	15	6				84
....			....	..	1	13	6				....		....	..	1	13	6				85
73	3	6	....	..	160	15	6				....		....	..	160	11	6				86
76	1	11	....	..	167	12	4				....		....	..	167	12	4				87
32	7	7	....	..	70	6	3				....		....	..	70	6	3				88
98	6	1	....	..	211	1	3				....		....	..	211	1	3				89
126	8	7	....	..	271	6	1				....		....	..	271	6	1				90
194	6	1	....	..	410	14	6				....		....	..	410	14	6				91
179	1	8	....	..	383	11	11				....		....	..	383	11	11				92
265	7	7	....	..	547	2	1				....		....	..	547	1	1				93
62	3	1	....	..	126	11	7				....		....	..	126	11	7				94
306	9	11	....	..	661	12	8				....		....	..	661	12	8				95
51	10	8	....	..	111	13	6				....		....	..	111	12	6				96
256	5	16	....	..	385	14	4				....		....	..	131	11	6				97
8	12	21	....	..	382	7	2				....		....	..	385	10	4				98
....			....	..	0	15	7				....		....	..	382	7	2				99
....			....	..	16	2	3				....		....	..	0	15	7				100
64	15	6	....	..	139	12	0				....		....	..	18	1	0				101
30	11	0	....	..	68	3	6				....		....	..	139	12	3				102
353	9	11	....	..	759	14	0				....		....	..	82	3	0				103
502	3	7	....	..	1,074	6	2				....		....	..	740	14	3				104
170	2	8	....	..	283	8	0				....		....	..	1,074	6	3				105
52	6	4	....	..	138	10	0				....		....	..	283	8	0				106
74	8	4	....	..	140	7	8				....		....	..	153	13	10				107
196	11	8	....	..	335	5	8				....		....	..	160	7	8				108
194	14	4	....	..	417	3	6				....		....	..	335	5	8				109
48	0	8	....	..	92	13	6				....		....	..	417	3	6				110
325	1	11	....	..	567	1	11				....		....	..	92	13	6				111
61	10	3	....	..	174	12	2				....		....	..	567	4	11				112
88	11	5	....	..	142	13	1				....		....	..	174	12	3				113
2,378	1	3	....	..	5,680	11	4				....		....	..	142	13	1				114
38	6	10	....	..	82	14	9				....		....	..	5 080	11	4				115
161	0	0	....	..	353	11	6				....		....	..	92	14	8				116
90	6	10	....	..	193	14	10				....		....	..	328	11	6				117
1,973	12	11	....	..	4 252	1	4				....		....	..	193	14	10				118
138	11	3	....	..	296	12	6				....		....	..	4 252	1	4				119
45	10	6	....	..	98	0	9				....		....	..	296	12	6				120
524	12	1	....	..	1 144	3	4				....		....	..	98	0	9				121
....			....	..	16	8	7				....		....	..	1,144	3	4				122
78	8	5	....	..	164	6	3				....		....	..	16	8	7				123
289	6	11	....	..	640	9	3				....		....	..	164	6	3				124
43	3	8	....	..	92	8	8				....		....	..	610	9	3				125
78	14	8	....	..	171	4	8				....		....	..	92	8	8				126
75	4	8	....	..	161	11	6				....		....	..	171	4	8				127
139	0	4	....	..	299	8	6				....		....	..	261	11	6				128
29	13	4	....	..	31	8	6				....		....	..	299	8	6				129
954	0	6	....	..	2,011	13	6				....		....	..	64	0	0				130
882	2	7	....	..	1,246	2	3				....		....	..	2,041	13	6				131
30	11	8	....	..	66	7	9				....		....	..	1,246	2	3				132
863	4	7	....	..	734	13	6				....		....	..	66	7	9				133
69	0	8	....	..	149	0	4				....		....	..	734	13	6				134
3,792	3	9	....	..	5,872	3	11				....		....	..	149	0	4				135
151	14	9	....	..	826	14	5				....		....	..	5,972	3	11				136
156	4	9	....	..	321	9	2				....		....	..	326	14	8				137
42	2	2	....	..	90	4	8				....		....	..	321	9	2				138
90	14	0	....	..	199	0	0				....		....	..	90	4	8				139
51	12	8	....	..	111	5	8				....		....	..	199	0	0				140
99	10	7	....	..	113	3	0				....		....	..	111	5	8				141
....			....	..	0	7	0				....		....	..	113	3	0				142
0	0	3	....	..	1	11	0				....		....	..	0	7	0				143
0	1	0	....	..	3	7	8				....		....	..	1	14	5				144
....			....	..	4	6	3				....		....	..	3	7	8				145
....			....	..	50	0	0				....		....	..	4	6	3				146
132	8	11	....	..	283	13	3				....		....	..	50	0	0				147
461	1	2	....	..	986	8	8				....		....	..	283	13	3				148
46	11	3	....	..	143	0	3				....		....	..	986	8	8				149
81,665	11	0	....	..	87,361	3	0	....			....		....	..	47,681	1	8	....			

Serial number	ESTATES.	Date of Administration	Balance on 30th June 1841. Government Securities. Rupees.	Bank or other Stock, &c., not being Government Securities	Cash. To Credit. Rupees.	Annas.	Pies.	To Debit. Rupees.	Annas.	Pies.	Receipts from 31st December. Government Securities. Rupees.	Bank or other Stock, &c., &c.
	Brought forward ...		....	....	36,918	0	4	...			....	....
160	Johnstone, Lieutenant-Colonel John ...	1850 Nov. 8	....	....	397	10	4	...			....	....
161	Joyce, Captain Alfred ...	1840 Aug 10	....	....	37	7	1	...			....	....
162	Jones, Captain Arthur Chauvel ...	1841 do. 13	....	....	117	14	0	....			....	....
163	Johnson, Assistant Surgeon Samuel Griffith	Do. Oct. 21	....	....	45	1	7	....			....	....
164	Jarvis, Thomas ...	Do. Nov. 30	....	....	84	0	0	....			....	....
165	James, Samuel ...	1864 Oct 27			84	0	0	....			....	....
166	Johnson, Lieutenant Henry Stephenson ...	1869 Aug. 24			103	14	7	....			....	....
167	Japp, Stanley ...	1872 do 22	..	....	166	9	10	....			....	....
168	Kemp, Assistant Surgeon Robert Davidson	1873 Feb. 20	....	....	48	13	2	....			....	....
169	Kensell Frances Edward ...	1893 Oct 7	..	....	1	0	0	....			....	....
170	Knowles, Lieutenant John St John..	Do Aug. 5	..	....	63	4	5	....			....	....
171	Lennard Lieut and Adjt. Augustus Villiers	1841 Oct. 26	....	....	518	4	10	....			....	....
172	Lockhart, Walter Elliot ...	1859 June 25			118	8	2	....			....	....
173	Lee, Thomas ...	1864 May 10			28	3	7	....			....	....
174	Lewin Major Grenville Frederick John ...	1868 Sept. 7			74	10	0	....			....	....
175	Lacey, Benjamin Williams ...	1870 April 25		....	64	4	0	....			....	....
176	Lyall, Robert ...	Do. Nov. 20			224	8	3	....			....	....
177	Maxton, Captain James ...	1842 March —										
		1849 Jan. 10			46	14	11	....			....	....
178	MacDonald, Lieutenant Alexander ...	1839 June —										
		1847 Jan. 17			89	10	11	....			....	....
179	Marklove Brevet-Captain Robert ...	1838 Sept. 27										
		1849 April 29			62	1	8	....			....	....
180	Morris, Thomas ...	1841 Aug. 20										
		1843 Dec 27			88	1	2	....			....	....
181	Money, Lieutenant Rowland William Taylor	1848 Sept. 19			179	2	0	....			....	....
182	McBain, Mrs. Mary ...	Do Nov. 18			49	8	0	....			....	....
183	McTaggart, John ...	1854 Oct. 14			80	13	6	....			....	....
184	Mathew, Lieutenant Richard Evans ...	1857 July 10			199	2	9	....			....	....
185	Mackennan, Captain Donald William ...	1859 Dec 12			161	1	8	....			....	....
186	Macdonald, Lieutenant Charles Edward William Chambers ...	1860 May 5			222	2	1	....			....	....
187	Mackephie, Lieutenant Donald ...	Do. June 30			270	8	0	....			....	....
188	McNeill, Lieutenant Malcolm ...	1862 do. 28			648	3	22	....			....	....
189	Mercadé Captain Dalrymple ...	1863 Aug. 12			687	24	1	....			....	....
190	Miller, Captain Thomas Hamilton Lindsay ...	1866 March 9			124	15	7	....			....	....
191	Middleton, Major John Charles ...	1872 Nov 23			663	1	4	....			....	....
192	Mauclarke Charles D ...	1873 Aug 4			251	8	5	....			....	....
193	Morgan Henry ...	1874 Oct 20			194	4	8	....			....	....
194	Mevercoppa Cherry, Thaphakudy Colathur	1878 April 4			70	12	5	....			....	....
195	Macdonell, Lieut.-Col (Brigadier-General) George Gordon ...	1888 Jan 12			488	3	7	....			....	....
196	McCally, Lieutenant-Colonel Alexander ...	1891 do. 10			14	8	4	....			....	....
197	Mercer, John Crosbie ...	1893 March 11			3	1	10	....			....	....
198	Nobel Lieutenant C. W. ...	1849 do 11			38	10	0	....			....	....
199	Nicolay, Captain Thomas Frederick ...	1864 Feb. 17			1,740	5	10	....			....	....
200	Nicholls, Lieutenant Henry James ...	1866 March 9			128	9	4	....			....	....
201	Nelson, Lieutenant Robert ...	1869 Nov. 8			46	2	8	....			....	....
202	Narfor, Benjamin Thomas ...	1871 Feb 18			91	10	6	....			....	....
203	New, William Henry ...	1873 Nov. 20			178	14	8	....			....	....
204	Noll, Mrs. Armandi ...	1878 Oct 10			95	0	0	....			....	....
205	Neilson Lieut Robert Reid ...	1886 do. 8			11	12	4	....			....	....
206	Oakes, Captain Thomas George ...	1850 June 5			130	0	4	....			....	....
207	Oliver, George ...	1865 do. 5			223	8	9	....			....	....
208	O'Laughlan Patrick ...	1850 Aug 18	....	....	715	13	4	....			....	....
209	O'Connor, Michael ...	1867 do. 27	....	....	267	8	8	....			....	....
210	Orr Alexander ...	1869 July 28	....	....	174	13	1	....			....	....
211	O'Flynn, James Thomas ...	Do do. 6	....	....	68	5	5	....			....	....
212	Osborne Quartermaster Francis William ...	1874 July 30	....	....	226	3	8	....			....	....
213	Onslow Captain Hamilton Crawley ...	1876 April 26	....	....	19	10	8	....			....	....
214	Oakes, Major Augustus Richard ...	1877 Jan 9	....	....	79	10	2	....			....	....
215	Preston, Captain William ...	1839 May 9	....	....	54	12	0	....			....	....
216	Peyton, Lieutenant Wynne James ...	1849 Feb. 10	....	....	66	12	8	....			....	....
217	Pelham, Lieutenant The Hon'ble Percy Taylor	Do. do. 13	....	....	218	7	0	....			....	....
218	Perreau, Monague William ...	1852 May 12	....	....	78	7	1	....			....	....
219	Palmer, Assistant Surgeon James Edward	1858 Sept. 15	....	....	84	15	0	....			....	....
220	Power Lieutenant Henry Prendergast ...	1866 June 23	....	....	593	12	12	....			....	....
221	Pepper, Captain Charles Daniel ...	1871 July 14	....	....	65	12	3	....			....	....
222	Palmer, Lieutenant Hastings Little ...	1852 Nov 16	....	....	164	7	1	....			....	....
223	Pizzie, James ...	1865 April 3	....	....	409	3	10	....			....	....
224	Parry, Joseph A. ...	1868 Aug 4	....	....	94	7	3	....			....	....
225	Parthasarathi Iyengar, Chettypoonoor Veeravally ...	1869 May 4	....	....	1,234	14	2	....			....	....
226	Pate, Lieutenant Frederick William ...	1870 March 17	....	....	59	12	11	....			....	....
227	Pogson, Mr. S. P. ...	1873 Aug 8	....	....	36	0	8	....			....	....
228	Plumbe, Montague Grosvenor ...	1878 April 5	....	....	46	2	0	....			....	....
	Carried over ...		....	....	49,593	0	0	....			....	....

1st July to Dec 1931.			Total						Payments from 1st July to 31st December 1931.				Balance on 31st December 1931.						
Cash			Government Securities.	Bank or other Stock, &c., &c.	Cash.				Government Securities	Bank or other Stock, &c., &c.	Cash		Government Securities.	Bank or other Stock, &c., &c.	Cash.				
					To Credit.			To Debit							To Credit.			To Debit.		
Rupees	Annas	Pies	Rupees		Rupees	Annas	Pies.	Rupees. Annas Pies	Rupees.		Rupees	Annas Pies.	Rupees.		Rupees.	Annas.	Pies	Rupees.	Annas	Pies.	Serial number.
31,665	11	6	....		67,581	1	9	.. ..	....		....		....	..	67,581	1	6	....			
348	9	9	....		745	8	10							..	746	8	10				150
78	5	0	....		163	13	1							..	163	13	1				151
102	11	4	....		220	9	10							..	220	9	10				152
39	8	6	....		84	9	7								84	9	7				153
39	15	4	....		84	5	10								84	5	10				154
73	11	6	....		158	3	11								158	3	11				155
90	6	10	....		194	8	8								194	8	8				156
92	1	8	....		198	12	6								198	11	8				157
42	3	2	....		89	15	4								90	13	4				158
....			....		1	3	5								1	3	5				159
....			....		83	8	3								83	8	3				160
382	14	6	....		710	6	4								716	2	4				161
96	5	6	....		207	1	9								207	1	9				162
33	15	1			72	2	8								72	2	8				163
84	15	5	..		180	10	2								180	10	2				164
49	2	7			105	5	7								106	0	7				165
195	10	5	.. ..		421	2	8	.. ..						..	421	2	8				166
39	6	9	.. ..		85	5	11	.. ..						..	88	6	11				167
60	9	1	.. ..		130	4	0							..	130	4	0				168
46	10	2			98	0	8								98	0	8				169
77	3	10	.. ..		165	5	5								165	5	5				170
157	2	3	.. ..		336	4	8								336	4	8				171
43	5	3			92	5	3								92	5	3				172
70	5	8	.. ..		151	1	8								151	1	8				173
174	10	11	.. ..		373	13	5								373	13	5				174
131	14	0	.. ..		282	10	11								282	10	11				175
104	14	8	.. ..		117	8	8								817	0	8				176
239	14	8	.. ..		512	14	8								512	14	5				177
565	5	13	.. ..		1,211	14	16							..	1,211	14	16				178
530	8	1	.. ..		1,103	4	2							..	1,103	4	2				179
109	13	8	....		233	13	8							..	233	13	8				180
494	3	3	....		1,057	4	7							..	1,057	4	7				181
230	8	3	....		492	5	7							..	492	5	7				182
176	8	3	....		364	9	5							..	364	9	3				183
61	7	8	....		132	2	10							..	132	2	16				184
98	3	9	....		372	8	7							..	372	8	7				185
1	1	8	....		15	5	15							..	15	3	15				186
28	5	4	....		5	1	15							..	5	1	15				187
1,838	12	6	....		66	15	9							..	66	15	4				188
119	6	11	....		3,283	2	6							..	3,283	2	6				189
40	6	1			240	15	3								246	14	3				190
79	14	3	....		85	8	8								85	8	9				191
156	6	2	....		171	13	8								171	13	8				192
21	15	0	....		335	2	6								335	2	6				193
1	10	2	....		46	15	0								46	15	0				194
....			....		15	11	8								15	11	8				195
134	3	11	....		244	3	3								241	3	3				196
264	8	6	....		437	9	9								432	6	6				197
637	16	1	....		1,343	14	8								1,343	15	5				198
392	3	1	....		859	11	1								859	12	1				199
182	12	1	....		327	9	2								317	5	2				200
69	11	1	....		128	0	5								128	0	4				201
286	0	1	....		610	5	7								610	5	7				202
93	10	0	....		98	4	11								98	4	11				203
89	0	4	....		138	15	10								148	15	10				204
87	0	4	....		102	2	7								102	2	07				205
88	2	7	....		188	15	3								106	15	3				206
184	15	11	....		400	7	5								400	7	5				207
63	0	5	....		148	12	6								148	12	6				208
49	4	7	....		105	13	7								105	13	7				209
520	16	7	....		1,216	7	0								1,114	7	0				210
57	0	10	....		122	15	5								122	13	5				211
128	3	1	....		280	10	1								280	10	1				212
359	0	11	....		768	4	9								768	4	9				213
73	11	8	....		168	3	0								168	3	0				214
1,171	5	11	....		2,606	4	1								2,606	4	1				215
51	12	8	....		111	9	7								111	9	7				216
31	9	6	..		67	15	2								67	15	2				217
40	8	1	....		90	9	1								84	9	1				218
43,801	2	11	....		93,696	10	11	...	...		...		....		93,696	10	11	..			

Serial number.	ESTATES.	Date of Administration	Balances on 30th June 1911.						Receipts from 31st December	
			Government Securities.	Bank or other Stock, &c., including Government Securities.	Cash.				Government Securities.	Bank or other Stock, &c., &c.
					To Credit.			To Debit.		
			Rupees.		Rupees	Annas	Pies.	Rupees Annas Pies.	Rupees	
	Brought forward .		....	....	49,923	5	0	....	....	..
319	Ross, Lieutenant-Colonel Alexander	1842 July 18 1843 June 16	....	....	81	10	1	....	....	..
320	Ricks, John	1842 do. 8	....	..	98	4	9	....	....	..
321	Rolland, Captain Charles William ..	1843 July 15 1847 do 22	....	..	246	7	7	....	....	..
322	Roberts, Captain Felix ..	1839 May 11 1840 Jan. —	....	....	91	14	4	....	....	..
323	Ross, Captain George ..	1876 Feb. — 1849 Jan. 17	....	....	109	8	0	....	....	..
324	Robertson, Fraser Archibald	1859 April 23	....	....	158	10	5	....	....	..
325	Rutherford Surgeon Caroline Clarke ..	1860 May 30	....	....	908	9	9	....	....	..
326	Rasin, Mrs Dorothea Lawson	Do do 7	....	....	34	4	5	....	....	..
327	Rowland, Henry . . .	1862 April 28	....	....	43	4	4	....	....	..
328	Ross, Joseph Mason . . .	1844 do. 19	....	....	162	11	11	....	....	..
329	Ross, Joseph Benjamin	Do. July 20	....	....	120	11	6	....	....	..
330	Robertson, Assistant Apothecary Charles	Do do. 22	....	....	40	5	6	....	....	..
331	Renaux, Etienne Henri	1868 do. 16	....	....	154	2	5	....	....	..
332	Russell, Lieutenant Robert Henry .	1868 do. 7	....	....	102	7	3	....	....	..
333	Ravanapah Chetty, Setpat	1871 March 1	....	....	1,334	0	2	....	....	..
334	Rhenius, Lieutenant Charles James Elphinstone	1878 Jan. 19	....	....	83	10	9	....	....	..
335	Roberts Major Archibald Henry	Do April 21	....	....	40	0	3	....	....	..
336	Ross Surgeon-Major Aeneas Macleod	1866 Dec 14	....	....	8	0	0	....	....	..
337	Stephens, William	1803 March 20	....	....	50	15	0	....	....	..
338	Seary, Thomas	1839 do 20	....	....	60	14	10	....	....	..
339	Steel, Assistant Surgeon James Black	1841 Sept. 9	....	....	122	11	7	....	....	..
340	Steele, Captain Thomas William	1846 April 16	....	....	70	12	15	....	....	..
341	Stoddart, Lieutenant J. ..	1829 May — 1849 Dec 5	....	....	162	3	5	....	....	..
342	Shanahan, Lieutenant Richard .	1830 March — 1810 Jan 17	....	....	42	8	9	....	....	..
343	Scott, Colonel Edward Winterton	1832 Sept 20 1816 April 25	....	....	445	1	5	....	....	..
344	Smith, Colonel Henry Francis . .	1834 July 28 1849 Jan 22	....	....	93	11	3	....	....	..
345	Spry, Lieutenant-Colonel William Blank	1841 Feb 4 1849 April 20	....	....	107	5	10	....	....	..
346	Shand, Lieutenant Hinton	Do do 24	....	....	84	12	2	....	....	..
347	Sinclair, Captain Charles Borlase	1865 Aug 21	....	....	95	4	8	....	....	..
348	Scott Major Ralph Reid ..	1857 April 18	....	....	50	0	8	....	....	..
349	Sharman James Robert .	1856 July 6	....	....	160	13	8	....	....	..
350	Sibly Lieutenant E. F ..	1860 Aug 8	....	....	119	7	6	....	....	..
351	Sabins, Joseph . . .	1861 May 29	....	....	83	1	7	....	....	..
352	Sullivan, Richard James	Do Nov 16	....	....	680	11	5	....	....	..
353	Shakespear, Brevet-Captain William Rose .	1864 Oct. 29	....	....	168	8	0	....	....	..
354	Sinclair, Captain John Michael D'Courcy ..	Do Nov 15	....	....	1,284	14	5	....	....	..
355	Simpson, Kenyon James .. .	1862 Sept. 1	....	....	218	2	6	....	....	..
356	Stretfell, Major John Wynn .	Do do 19	....	....	122	8	8	....	....	..
357	Syme Major William . .	1869 do. —	....	....	494	0	5	....	....	..
358	Somerville, Captain John James	Do. do 25	....	....	148	0	0	....	....	..
359	Silver, Lieutenant John Leigh Goldie	Do do 15	....	....	143	6	5	....	....	..
360	Shaw, Lieutenant St. John Charles	1867 May 13	....	....	195	13	0	....	....	..
361	Shanmooga Lall	1866 July 17	....	....	49	7	0	....	....	..
362	Simpson, Major John . .	Do Nov. 16	....	....	68	4	5	....	....	..
363	Scobie, Robert Craigie .	1869 Jan. 6	....	....	140	4	16	....	....	..
364	Steer, Captain Edmund Calvert .	Do do 13	....	....	39	1	6	....	....	..
365	Snell, Edmund Henry Turner . .	1870 do 24	....	....	46	7	10	....	....	..
366	Shannon, Assistant Surgeon John . .	Do June 22	....	....	36	8	6	....	....	..
367	Stuart, Capt and Brevet-Major Robert Rodney	1871 do. 21	....	....	164	3	6	....	....	..
368	Shortt, Reginald A . .	1872 Sept 28	....	....	68	8	7	....	....	..
369	Stewart, Surgeon-Major Abraham Augustus	1876 Oct 19	....	....	163	0	4	....	....	..
370	Sheppard Harry . . .	1878 April 4	....	....	672	8	0	....	....	..
371	Stewart, Justin Mulcaire . .	Do. July 26	....	....	86	8	8	....	....	..
372	Sayers, Rev James Johnston Brydges	1879 do. 22	....	....	144	13	6	....	....	..
373	Salmon, Lieutenant-General William Broome	1882 Nov 17	....	....	5	8	0	....	....	..
374	Shaw, Edwin Willoughby . .	1890 April 30	....	....	409	7	8	....	....	..
375	Shaw, Farquharson . . .	Do. Feb 16	....	....	286	6	6	....	....	..
376	Stephenson Willis . . .	1892 Feb. 2	....	....	26	1	3	....	....	..
377	Smith Charles H . . .	Do Sept 19	....	....	27	7	3	....	....	..
378	Shaw, Patrick Dunlop . .	1894 Aug 4	....	....	44	3	15	....	....	..
379	Taylor, Lieutenant Joseph . .	1849 Jan 17	....	....	868	0	7	....	....	..
380	Thomas, Captain George Huddleston	Do April 25	....	....	187	8	8	....	....	..
381	Tapp, Captain Horatio Thomas	1856 Dec 16	....	....	77	9	0	....	....	..
382	Tottenham Captain Ashley . .	1859 Aug. 2	....	....	107	9	11	....	....	..
383	Tytler, Lieutenant Alexander Fraser .	1861 Oct. 26	....	....	1,601	4	3	....	....	..
384	Teed, Charles Martin . . .	1862 March 22	....	....	49	7	1	....	....	..
385	Temple, Captain Simon . .	1863 Oct 22	....	....						
	Carried over .	....	....	....	68,812	4	6	....	....	..

1st July to ber 1911.			Total.						Payments from 1st July to 31st December 1911.						Balance on 31st December 1911.						
Cash.			Govern-ment Securi-ties.	Bank or other Stock, &c., &c.	Cash				Govern-ment Securi-ties.	Bank or other Stock, &c.	Cash.				Govern-ment Securi-ties.	Bank or other Stock, &c.	Cash				
					To Credit			To Debit.									To Credit			To Debit.		
Rupees.	Annas.	Pies.	Rupees.	Rupees.	Rupees.	Annas.	Pies.	Rupees.	Annas Pies	Rupees.	Bank or other Stock, &c., &c.	Rupees	Annas.	Pies.	Rupees.	Bank or other Stock, &c., &c.	Rupees	Annas.	Pies.	Rupees	Annas.	Pies	Serial number.
93,561	2	11			93 494	13	11										93,494	13	11				
45	14	2			89	10	3										89	10	3				218
88	1	5			134	8	2										134	8	2				
314	2	7			468	16	2										468	16	2				221
171	3	7			352	13	11										182	15	11				220
38	11	1			205	1	1										205	1	1				223
138	11	4			297	10	8										297	10	8				224
708	9	1			1,702	2	10										1,702	2	10				226
28	13	4			54	2	0										54	2	0				228
37	11	4			80	14	8										80	14	8				227
158	12	7			342	8	6										342	8	6				228
108	5	8			234	0	11										234	0	11				229
36	1	10			76	7	4										76	7	4				230
135	1	8			288	3	6										288	3	6				231
49	8	8			102	0	0										102	0	0				232
1,170	7	2			2,504	15	4										2,504	13	4				233
66	14	8			109	13	11										117	10	11				234
43	0	3			92	5	2										92	5	2				235
0	8	8			3	8	8										3	8	8				236
41	14	2			84	13	2										84	13	2				237
58	14	6			109	13	8										109	13	8				238
105	8	8			237	15	3										237	15	3				239
84	1	8			137	14	3										137	15	5				240
182	8	6			304	7	8										304	7	8				241
36	14	9			79	4	8										79	4	8				242
408	8	8			873	5	10										873	5	10				243
72	13	3			188	9	8										188	9	8				244
93	14	10			201	2	8										201	2	8				245
75	11	6			188	8	11										188	8	11				246
82	5	2			178	10	2										118	10	2				247
43	14	3			93	14	2										93	14	2				248
140	7	4			301	4	8										301	4	8				249
104	7	4			223	14	8										223	14	8				250
71	15	7			153	1	3										154	1	3				251
403	14	8			884	9	8										884	9	8				252
223	12	8			479	2	8										479	2	8				253
1,127	7	8			2,132	8	4										2,413	8	8				254
187	13	10			401	14	1										401	14	1				255
107	1	8			228	10	8										129	10	8				256
436	11	8			927	12	2										227	12	2				257
147	7	8			313	0	8										313	0	8				258
125	10	5			268	10	8										268	10	8				259
171	8	0			367	0	8										367	0	8				260
43	0	3			92	7	3										92	7	3				261
43	0	1			92	4	4										92	4	4				262
127	14	6			263	3	4										263	3	4				263
34	3	9			73	5	2										73	5	2				264
40	6	0			86	13	10										86	13	10				265
31	3	6			68	2	2										68	2	2				266
91	4	8			196	8	1										196	8	1				267
42	2	2			90	11	8										90	11	8				268
84	12	10			203	1	8										203	1	8				269
599	8	6			1,282	11	0										1,282	11	04				270
70	8	6			162	0	0										162	0	0				271
125	5	4			271	2	10										271	2	10				272
2	11	6			6	2	8										6	2	8				273
57	3	2			461	10	10										461	10	10				274
321	11	8			321	11	4										321	11	4				275
9	14	8			293	7	8										293	7	8				276
....					35	1	3										35	1	3				277
....					37	7	3										37	7	3				278
....					82	13	7										82	13	7				279
28	0	9			879	8	2										879	8	2				280
810	14	7			201	1	8										201	1	8				281
92	10	0			146	2	0										146	2	0				282
67	8	8			202	8	2										202	8	2				283
94	14	8			202	8	2										5,004	10	0				284
1,496	11	8			3,501	14	0										92	7	4				285
43	0	3			92	7	4																
56,142	11	1			1,18,733	15	8										1,38,733	15	8				

Serial number.	ESTATES.	Date of Administration	Balance on 30th June 1911.						Receipts from 31st December	
			Government Securities.	Bank or other Stock, &c., not being Government Securities	Cash. To Credit.			Cash. To Debit.		
					Rupees.	Annas.	Pies.	Rupees.	Government Securities.	Bank or other Stock, &c., &c.
	Brought forward ..				63,611	8	6			
284	Twining, Frances	1866 Jan. 16	....	....	44	8	6	....	....	....
287	Turner, Major Charles James Alexander ..	1848 Feb. 21	....	....	60	3	2	....	....	....
288	Twyford, Captain Ennis Richard Henry ..	1849 Dec. 21	....	....	42	10	6	....	....	....
289	Toad, Captain Henry John Egmont ..	1870 March 21	....	....	61	0	11	....	....	....
290	Thor, Apothecary Robert John	Do Feb. 9	....	....	191	7	0	....	....	....
291	Todd, Archibald Lawson	1888 April 6	....	....	82	0	0	....	....	....
292	Urquhart, Lieutenant Henry Walmsley ..	1860 May 23	....	....	119	6	1	....	....	....
293	Underwood, John F.	1879 Aug. 26	....	....	54	8	8	....	....	....
294	Varden, Captain Henry John	1842 May 4	....	....	33	9	6	....	....	....
295	Vernon, Captain-Colonel John Richardson ..	1846 June 17	....	....	126	6	6	....	....	....
296	Vesper, Captain James Henry Alfred ..	1863 Oct. 8	....	....	856	15	7	....	....	....
297	Vigar, Paul	1887 Nov. 4	....	....	5	6	6	....	....	....
298	Watkins, Captain Arthur	1834 Feb. 7	....	....	488	7	6	....	....	....
299	Williams, Lieutenant George	1849 Jan. 9 1836 Sept. 15 1841 July 14	....	....	166	12	6	....	....	....
300	Walton, Rev George	Do. Oct 26	....	....	274	8	0	....	....	....
301	Woolf, Lieut. and Brevet-Captain Robert ..	1840 Jan. 6	....	....	46	12	6	....	....	....
302	Webbe Captain J. J.	Do do. 17	....	....	103	6	2	....	....	....
303	Walker, Ensign Francis	Do May 8	....	....	93	6	1	....	....	....
304	Wallace, Lieutenant-Colonel John	Do July 12	....	....	281	15	8	....	....	....
305	Wroughton Captain Nesbitt	1858 May 17	....	....	26	8	8	....	....	....
306	Winfred Pillay, Daniel Joshua	.. ..	....	....	171	6	6	....	....	....
307	Wynter, Lieutenant William	.. ..	....	....	96	7	9	....	....	....
308	Whitehead, Lieut. George Walker Horrocks ..	1861 Aug 20	....	....	577	0	10	....	....	....
309	Walsh, Lieutenant William Lancelot ..	Do. Sept. 6	....	....	70	13	0	....	....	....
310	Wilson, John Hathway Parry	1861 Jan. 11	....	....	70	6	6	....	....	....
311	White, William	Do Feb. 6	....	....	159	4	8	....	....	....
312	Worster, Captain George Penrose	1867 March 26	....	....	384	15	8	....	....	....
313	Wylie, Alexander	1889 Dec. 9	....	....	82	1	11	....	....	....
314	Wood, Brevet-Major William Arthur ..	1879 June 28	....	....	124	20	0	....	....	....
315	Watson, Gerald Reid	Do Aug. 4	....	....	163	10	10	....	....	....
316	Wilson, Colonel Francis John	1871 Feb. 1	....	....	82	10	3	....	....	....
317	Wood, Major Herbert William	1888 Jan. 12	....	....	276	8	7	....	....	....
318	Way, Brigadier-General Thomas Henry ..	Do. April 16	....	....	49	2	8	....	....	....
319	Walker, Henry William	1899 July 31	....	....	11	10	3	....	....	....
320	Williamson, Lieutenant C I H	Do. do. 01	....	....	19	6	8	....	....	....
321	Yaldwyn, Lieutenant Reginald Henry ..	....	....	....	187	7	0	....	....	....
322	Yates, Captain and Brevet-Lieut.-Col. Edwin.	1859 Dec. 23 1866 July 3	....	....	55	11	1	....	....	....
	Total ..	....	....	....	69,349	4	11	....	....	....

1st July to 31st 1911.	Total.					Payments from 1st July to 31st December 1911.			Balance on 31st December 1911.					
Cash	Government Securities.	Bank or other Stock, &c., &c.	Cash.			Government Securities	Bank or other Stock, &c., &c.	Cash	Government Securities	Bank or other Stock, &c., &c.	Cash.			
			To Credit.								To Credit		To Debit.	
Rupees. Annas. Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.
56,143 13 1			1,38,788 15 8								1,38,788 15 8			
36 9 8	.....	..	83 2 2			.....	..	.....	.....	..	83 2 2			.....
52 10 7	.....	..	112 12 8			.....	..	.....	.....	..	113 12 8			.....
36 13 6	.....	..	78 6 4			.....	..	.....	.....	..	78 6 4			.....
51 12 8	.....	..	110 14 7			.....	..	.....	.....	..	110 14 7			.....
387 10 7	.....	..	358 1 7			.....	..	.....	.....	..	358 1 7			.....
13 3 7	.....	..	27 3 7			.....	..	.....	.....	..	27 3 7			.....
104 7 4	.....	..	223 12 8			.....	..	.....	.....	..	223 12 8			.....
47 6 6	.....	..	101 13 10			.....	..	.....	.....	..	101 13 10			.....
72 15 5	.....	..	156 7 3			.....	..	.....	.....	..	156 7 3			.....
110 8 8	.....	..	237 8 2			.....	..	.....	.....	..	237 0 3			.....
778 5 1	.....	..	1,664 15 8			.....	..	.....	.....	..	1,664 14 6			.....
6 12 8	.....	..	6 2 1			.....	..	.....	.....	..	6 2 1			.....
435 6 11	.....	..	932 5 7			.....	..	.....	.....	..	932 0 7			.....
130 12 11	.....	..	280 9 8			.....	..	.....	.....	..	280 9 4			.....
246 5 10	.....	..	516 0 15			.....	..	.....	.....	..	516 0 13			.....
37 11 10	.....	..	81 8 3			.....	..	.....	.....	..	81 8 3			.....
98 11 1	.....	..	206 1 8			.....	..	.....	.....	..	206 1 3			.....
87 1 0	.....	..	186 1 1			.....	..	.....	.....	..	186 1 1			.....
246 10 8	.....	..	528 0 11			.....	..	.....	.....	..	528 9 11			.....
24 5 2	.....	..	51 13 8			.....	..	.....	.....	..	51 12 8			.....
18 8 8	.....	..	101 13 31			.....	..	.....	.....	..	101 10 11			.....
84 4 3	.....	..	180 11 11			.....	..	.....	.....	..	180 11 11			.....
508 11 11	.....	..	1,083 12 8			.....	..	.....	.....	..	1,083 12 8			.....
61 7 2	.....	..	132 4 2			.....	..	.....	.....	..	132 4 2			.....
66 11 8	.....	..	143 4 1			.....	..	.....	.....	..	143 4 1			.....
130 8 4	.....	..	299 15 7			.....	..	.....	.....	..	299 15 7			.....
310 12 7	.....	..	665 12 4			.....	..	.....	.....	..	665 12 4			.....
71 15 8	.....	..	154 1 8			.....	..	.....	.....	..	154 1 8			.....
108 10 10	.....	..	233 8 10			.....	..	.....	.....	..	233 8 10			.....
134 6 1	.....	..	287 15 11			.....	..	.....	.....	..	287 15 11			.....
71 14 7	.....	..	154 13 10			.....	..	.....	.....	..	154 13 10			.....
261 8 8	.....	..	516 15 3			.....	..	.....	.....	..	516 10 3			.....
7 13 9	.....	..	17 1 8			.....	..	.....	.....	..	17 1 3			.....
1 9 6	.....	..	13 3 6			.....	..	.....	.....	..	13 3 6			.....
.....	.....	..	15 8 5			.....	..	.....	.....	..	15 8 5			.....
187 13 8	.....	..	295 4 3			.....	..	.....	.....	..	295 0 3			.....
48 4 7	.....	..	103 14 8			.....	..	.....	.....	..	103 13 8			.....
58,521 7 1	.....	..	1,39,290 12 0			.....	..	.....	.....	..	1,39,290 12 0			.....

Amounts in the custody of the

Serial number.	ESTATES.	Date of Administration.	Date of Closing.	Balance on 30th June 1911.						Receipts from 31st Decem.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash. To Credit.			Cash. To Debit.			Government Securities.	Bank or other Stocks, &c., &c.
				Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Rupees.	
	Brought forward	....	....	....	....	88,369	4	11	..	..		....	..
1	Allardice, Alfred Thomas John	1888 Aug 7	1898 Oct. 31	....	....	500	0	0	....	....		....	..
2	Atchison, John	1901 Sept 24	1902 Dec. 12	....	....	23	0	0	....	....		....	..
3	Ames, Captain A G ..	1897 Feb. 18	1897 Mar 22	....	....	100	0	0	....	....		....	..
4	Berry, J H	1894 Oct. 6	1894 Nov. 22	....	....	16	3	6	....	....		....	..
5	Curtis, H T	1895 July 25	1897 Mar 18	....	....				....	....		....	..
6	Clarke, Vere Lieut Thomas Jordaine Stanley	1893 Jan. 8	1895 July 1	....	....	2	1	8	....	....		....	..
		Do. Mar. 2	Do Sept. 5	....	....	0	12	0	....	....		....	..
7	Cuber, T P	1902 Dec. 20	1904 Aug 19	....	....	85	10	10	....	....		....	..
8	Darokee, Mathew	1890 Oct 9	1897 Feb 21	....	....	8	6	8	....	....		....	..
9	Johnson, Lieutenant Alured Fitz William.	1892 Mar. 24	1897 Feb. 12	....	....	0	12	2	....	....		....	..
10	Johns Lieutenant C. F 2 G. ..	1900 May 23	1901 May 7	....	....	7	8	0	....	....		....	..
11	Lazarus, Andrew	1903 Mar 1	....	....	....	55	12	0	....	....		....	..
12	Murray, Captain A B	1895 Nov. 10	1898 Mar 18	....	....	194	5	5	....	....		....	..
13	Maghee, W H	1892 Sept. 4	1898 Aug. 12	....	....	43	15	6	....	....		....	..
14	Mackay Lieutenant F. C.	....	....	....	....	65	4	0	....	....		....	..
15	Mahaly F S.	....	....	....	....	....			....	....		....	..
16	O'Brien John P	1895 Aug. 4	1898 May 9	....	....	101	6	11	....	....		....	..
17	Pope, A E	1900 Oct. 29	1901 Oct 16	....	....	9	2	0	....	....		....	..
18	Peters, J S	....	....	....	....	....			....	....		....	..
19	Ramga Pillai, Chetpat	1892 Jan 28	1902 Mar. 31	....	....	11	3	8	....	....		....	..
20	Shaw, Farquharson ..	1894 Feb 14	1898 Aug 13	....	....	821	11	6	....	....		....	..
21	Sark, John	1898 Oct 27	1901 Aug 30	....	....	1	15	0	....	....		....	..
22	Tame, Mrs L. A	1900 Nov. 16	1902 May 23	....	....	65	12	10	....	....		....	..
23	Trevp, Lieutenant Hugh Lose ..	1898 Oct. 12	1899 July 31	....	....	196	11	9	....	....		....	..
24	Thomas, Lieutenant D. H. L. ..	....	1907 Mar. 22	....	....	28	4	0	....	....		....	..
25	Wate James	1898 Aug. 3	1900 May 9	....	....	93	12	6	....	....		....	..
26	Woodley, Richard	Do Sept 10	1901 Dec. 31	....	....	1,666	5	6	....	....		....	..
27	Wyatt, Major D J.	1905 Jan 13	1905 May 31	....	....	293	0	6	....	....		....	..
28	Woodford, J. M.	1897 Mar 9	1899 Feb. 24	....	....	3	0	0	....	....		....	..
	Total ..	....	....	..	....	72,320	15	6	....	....		..	..

Administrator-General's Office, Madras,
31st December 1911.

Administrator-General of Madras.

1st July to 31st December 1911.	Total					Payments from 1st July to 31st December 1911.				Balance on 31st December 1911.					
Cash.	Government Securities.	Bank or other Stocks, &c., &c.	Cash.			Government Securities.	Bank or other Stocks, &c., &c.	Cash.		Government Securities.	Bank or other Stocks, &c., &c.	Cash.			Serial Number.
			To Credit.		To Debit.							To Credit.		To Debit.	
Rupees. Annas. Pies.	Rupees.	Rupees.	Rupees. Annas. Pies.		Rupees. Annas. Pies.	Rupees.	Rupees.	Rupees. Annas. Pies.		Rupees.	Rupees.	Rupees. Annas. Pies.		Rupees. Annas. Pies.	
59,921 7 1	....	..	1,29,290 13 9		....	....	..	....		....	..	1,29,290 13 0		....	
....	....	..	600 0 0		....	....	..	600 0 0		....	..	....		....	
....	....	..	22 0 0		....	....	..	....		....	..	22 0 0		....	2
....	....	..	100 0 0		....	....	..	....		....	..	100 0 0		....	3
....	....	..	18 3 3		....	....	..	....		....	..	18 3 3		....	4
....	....	..	2 1 8		....	....	..	2 1 8		....	..	....		....	
....	....	..	5 12 2		....	....	..	....		....	..	5 12 2		....	5
....	....	..	85 10 10		....	....	..	....		....	..	85 10 10		....	
....	....	..	5 6 8		....	....	..	....		....	..	5 6 8		....	7
....	....	..	5 12 2		....	....	..	....		....	..	5 12 2		....	8
....	....	..	7 8 6		....	....	..	....		....	..	7 8 6		....	9
....	....	..	43 12 8		....	....	..	....		....	..	43 12 8		....	10
....	....	..	194 6 8		....	....	..	....		....	..	194 6 8		....	11
....	....	..	43 10 5		....	....	..	....		....	..	43 10 5		....	12
65 0 0	....	..	65 0 0		....	....	..	....		....	..	65 0 0		....	13
....	....	..	80 0 0		....	....	..	....		....	..	80 0 0		....	14
....	....	..	181 8 11		....	....	..	....		....	..	341 8 11		....	15
....	....	..	2 0 0		....	....	..	....		....	..	6 2 0		....	16
1,044 0 0	....	..	1,044 0 0		....	....	..	....		....	..	1,044 0 0		....	17
....	....	..	11 5 0		....	....	..	....		....	..	11 5 0		....	18
....	....	..	921 11 4		....	....	..	921 11 4		....	..	....		....	19
....	....	..	1 15 0		....	....	..	....		....	..	1 15 0		....	20
....	....	..	85 12 10		....	....	..	....		....	..	85 12 10		....	21
....	....	..	106 11 9		....	....	..	....		....	..	106 11 9		....	22
....	....	..	28 4 0		....	....	..	....		....	..	28 4 0		....	23
....	....	..	83 13 6		....	....	..	....		....	..	83 13 6		....	24
....	....	..	1,668 6 5		....	....	..	....		....	..	1,668 6 5		....	25
....	....	..	203 8 8		....	....	..	....		....	..	203 8 8		....	26
....	....	..	3 6 0		....	....	..	....		....	..	3 6 0		....	27
															28
61,616 2 2	....	..	1,34,337 0 6		....	....	..	632 13 0		....	..	1,33,613 3 8		....	

C. E. ODGERS,
Administrator-General of Madras

SCHEDULE of all Sums of MONEY, BONDS and other SECURITIES received by the Administrator-made thereout and the BALANCES prepared up to 31st

Serial number	ESTATES.	Date of Administration.	Date of Closing.	Balances on 30th June 1911. Government Securities. Rupees.	Bank of other Stock, &c., not being Government Securities	Cash. To Credit. Rupees.	Annas.	Pies.	To Debit. Rupees.	Annas.	Pies.	Receipts from 31st Decem Government Securities. Rupees.	Bank or other Stock, &c., &c.
1	Allardice, Alfred Thomas John ..	1893 Aug. 5	1895 Oct. 31	100	.....	61	8	4	....			.....	..
2	Ajoe, John	1891 Dec. 16	1898 Apl 29	....	....	14	3	8	....			.....	..
3	Abraham, Mrs. Louisa Maria ..	1895 do. 24	1899 Nov. 30	....	....	21	15	9	....			.....	..
4	Atkinson, Captain Brevet-Major George Duncan	1897 Jan. 22	1897 Aug. 6	....	....	18	5	6	....			.....	..
5	Allen, Captain Frederick Edward Halstead.	1900 Dec. 13	1901 Aug. 30	....	....	66	8	11	....			.....	..
6	Anderson, Paul Francis	1901 Jan. 8	Do. Apl. 12	....	....	61	0	11	....			.....	..
7	Armitage Second-Lieut Alfred H ..	Do. Feb. 8	1903 Nov. 16	....	....	3	14	7	....			.....	..
8	Allison Mrs Hannah	Do. Apl. 16	1902 Feb. 27	....	....	41	15	11	....			.....	..
9	Amrothas Pillai, Tirumani	Do. Oct. 31	1906 Jan. 31	....	....	7	10	4	....			.....	..
10	Amirthalinga Jokkar, T. ..	1902 Dec. 22	1904 Dec. 21	....	....	16	0	9	....			.....	..
11	Aldis, F.	1903 Apl. 8	1906 Aug 29	....	....	70	10	1	....			.....	..
12	Abdul Azeez Sahib	Do Oct. 13	1899 Apl. 23	....	....	65	10	6	....			.....	..
13	Anthony, Augustine	Do. do. 14	1906 do. 27	....	....	70	10	7	....			.....	..
14	Atkinson, Mrs A. C.	1904 Feb. 12	....	12,000	....	329	4	7	....			.....	..
15	Ames, A. G Captain	1907 Feb. 18	1907 Nov 30	....	....	105	14	0	....			.....	..
16	Arputha Navakkar, S.	Do Aug 17	....	....	....	6	6	6	....			.....	..
17	Aitchison, N.	1909 Nov 9	....	....	....	1	9	0	....			.....	..
18	Ayues, Mrs E	..	....	....	....	..			7	8	6	.....	..
19	Abdalsamad, T	1910 April 1	....	....	....	..			678	2	4	.....	..
20	Alexander Francis, J.	..	....	....	....	....			....			.....	..
21	Brain, Thomas	1885 Apl —	....	100	....	101	1	9	....			100	..
22	Rogers, Lieutenant Arthur Addison.	1887 Dec. 10	1888 May 2	....	....	39	5	8	....			.....	..
23	Rennet, Edward	..	1889 Nov 22	....	....	26	9	4	....			.....	..
24	Berry, John Henry	1895 July 26	1897 Mar. 16	....	....	184	15	11	....			.....	..
25	Bassil, Mrs Caroline Adelaide ..	Do Dec. 3	1898 Sept. 13	....	....	95	11	1	....			.....	..
26	Baba Rao Dagi Kanti	1898 July 22	1902 Feb 24	....	....	22	0	0	....			.....	..
27	Bullivant, John Howard	Do. Nov. 29	Do do 27	....	....	10	9	10	....			.....	..
28	Butler, James	Do Sept 13	....	136	....	18	2	9	....			.....	..
29	Barefoot, Mrs Matilda	1901 July 20	1903 Dec. 22	9,500	....	68	7	1	....			.....	..
30	Burgess, Archibald Slater	1902 Jan. 17	....	....	....	302	12	1	....			100	..
31	Barrows, Major James Rogers ..	1903 Dec. 8	1903 Apl. 21	....	....	14	8	8	....			.....	..
32	Barefoot, James	Do. do. 18	Do May 29	....	....	48	3	7	....			.....	..
33	Bhagiri Iyengar, S	1902 Apl. 6	....	....	....	20	9	8	....			.....	..
34	Brady, James Collins	Do Sept. 9	1903 Apl. 2	3,200	....	....			301	14	6	.....	..
35	Bhangaya Rau, Tirupputtur ..	Do. do. 22	....	....	....	32	8	6	....			.....	..
36	Bigwood H MaD.	Do Nov 6	1903 June 18	....	....	365	6	6	....			.....	..
37	Brady, Charles David	1903 Jan. 23	Do. Apl. 18	....	....	....			0	1	6	.....	..
38	Burke, James Francis	Do July 22	1904 June 23	....	....	20	8	3	....			.....	..
39	Barrows, Mrs Elizabeth ..	Do. do. 22	1903 Oct 14	....	....	16	8	10	....			.....	..
40	Bartlett, William Henry ..	Do do. 28	Do Nov 10	....	....	18	1	7	....			.....	..
41	Bhashiam Charjar, Solattur ..	Do Sept 8	1904 Mar 8	....	....	78	10	1	....			.....	..
42	Binstead, Major C H. F ..	1904 Feb 24	Do Sept 16	....	....	34	12	7	....			.....	..
43	Brooks, Thomas Benjamin ..	Do. do 8	Do. June 22	....	....	33	2	9	....			.....	..
44	Bartley, William Rickey ..	Do. Mar. 29	Do July 28	....	....	37	15	5	....			.....	..
45	Bernard, E T	Do. do. 28	Do. do 10	....	....	12	10	8	....			.....	..
46	Broderip, Captain Henry ..	....	....	....	....	17	8	12	....			.....	..
47	Beanjon, Monsieur	1906 Mar. 8	1906 Dec. 19	200	....	83	6	7	....			.....	..
48	Ebboo Sahib, Nathamma ..	1907 Aug 13	..	4,300	....	38	11	6	....			.....	..
49	Bamford Miss A. M	....	....	....	....	198	10	7	....			180	..
50	Bullard Edmund	1907 Sept. 23	....	....	....	210	6	11	....			200	..
51	Brooks Mrs Maria	....	1907 Oct 14	....	....	25	12	0	....			.....	..
52	Berks, J F.	....	....	....	....	7	8	4	....			.....	..
53	Berks, F.	....	....	....	....	0	2	2	....			.....	..
54	Browne, Henry	1908 Nov. 18	....	....	....	3	14	6	....			.....	..
55	Browne, Ann L	Do do. 8	1909 May 6	....	....	397	11	6	....			.....	..
56	Bastin, T	....	....	....	....	558	8	3	....			.....	..
57	Barby, C L	1909 Feb 17	....	....	....	16	13	10	....			.....	..
58	Bowie, F H	....	....	....	....	2	6	8	....			.....	..
59	Basely, W. E	1909 Sept. 10	....	....	....	....			8	0	6	.....	..
60	Brook, H	....	....	....	....	20	3	0	....			.....	..
61	Bolin, C L	....	....	....	....	20	0	0	....			.....	..
62	Bower Col John	....	....	....	....	5,625	11	6	....			.....	..
63	Becker Miss M M	....	....	....	20,500	....			3,775	11	0	.....	..
64	Briggs, Mrs Grace	....	....	....	....	....			82	10	0	3,800	..
65	Brady Patrick	....	....	....	....	....			....			.....	..
66	Cottrell, William Henry	1890 Oct 13	....	....	....	....			....			.....	..
67	Campbell, Lieutenant Henry Vincent	1890 Aug 9	1897 Jan. —	4,200	....	118	8	2	....			.....	..
68	Chapman, M	..	..	....	....	16	3	3	....			.....	..
69	Colville John	..	..	....	....	....			0	8	6	.....	..
	Carried over ..	....	....	32,636	20,500	9,627	1	2	4,136	0	3	10,300	..

General on account of each Estate remaining under his charge, together with the payments December 1911, under Section 44 of Act II of 1874.

1st July to ber 1911.			Total.						Payments from 1st July to 31st December 1911.				Balance on 31st December 1911.						
Cash.			Government Securities.	Bank or other stock, &c., &c.	Cash				Government Securities.	Bank or other Stock, &c., &c.	Cash.			Bank or other Stock, &c., &c.	Cash.				Serial number.
					To Credit			To Debit.							To Credit			To Debit.	
Rupees.	Annas.	Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.		Rupees.	Annas.	Pies.		Rupees.	Annas.	Pies.	Rupees	Annas. Pies.	
1	11	0	100	..	83	2	3	....	..	..	0	0	6	100	..	83	2	9	....	1
..	..		..	..	14	3	4	....	..	..	....			..	..	14	3	4	....	2
..	..		..	..	21	15	0	....	..	..	....			..	..	21	15	0	....	3
..	..		..	..	10	0	0	....	..	..	....			..	..	10	0	0	....	4
....	..		..	..	38	6	11	....	..	..	....			..	..	85	6	11	....	5
....	..		..	..	51	0	11	....	..	..	....			..	..	51	0	11	....	6
..	..		..	..	3	14	7	....	..	..	....			..	..	3	14	7	....	7
..	..		..	..	41	18	11	....	..	..	....			..	..	41	18	11	....	8
..	..		..	..	7	10	4	....	..	..	....			..	..	7	10	4	....	9
....	..		..	..	16	0	0	....	..	..	....			..	..	16	0	0	....	10
....	..		..	..	70	18	1	....	..	..	....			..	..	70	18	1	....	11
....	..		..	..	68	16	9	....	..	..	....			..	..	68	16	9	....	12
..	..		..	..	70	12	7	....	..	..	....			..	..	70	12	7	....	13
910	0	0	13,800	..	848	0	7	....	..	..	338	14	3	13 800	..	311	11	2	....	14
....	..		..	..	106	14	6	....	..	..	....			..	..	106	14	6	....	15
....	..		..	..	3	8	8	....	..	..	....			..	..	3	8	8	....	16
....	..		..	..	2	0	0	....	..	..	....			..	..	2	0	0	....	17
..	..		..	..	....	7	3	6	..	..	....			..	..	....			1 3 6	18
104	0	0	..	..	....	674	8	4	..	..	....			..	..	....			1,018 8 1	19
1	11	0	100	..	102	13	2	....	..	..	145	8	0	..	..	....				
1	11	0	100	..	41	6	2	....	..	..	38	9	7	100	..	4	3	7	....	20
..	..		..	..	26	8	4	....	..	..	0	0	6	100	..	43	18	0	....	21
....	..		..	..	184	16	11	....	..	..	....			..	..	26	2	4	....	22
....	..		..	..	88	11	1	....	..	..	....			..	..	134	15	11	....	23
....	..		..	..	23	0	0	....	..	..	....			..	..	95	11	1	....	24
....	..		..	..	19	9	10	....	..	..	....			..	..	23	0	0	....	25
..	..		..	..	18	2	9	....	..	..	....			..	..	19	9	10	....	26
1	11	0	100	..	70	2	1	....	..	..	....			..	..	18	2	9	....	27
169	0	8	9,600	..	405	13	0	....	..	..	0	0	8	180	..	78	1	8	....	28
..	..		..	..	14	2	0	....	..	..	182	8	0	9,600	..	582	10	0	....	29
..	..		..	..	43	2	7	....	..	..	....			..	..	14	2	0	....	30
..	..		..	..	89	9	9	....	..	..	....			..	..	43	2	7	....	31
37	0	0	2,000	..	....			224 8 7	..	..	1	4	0	2,200	..	29	0	9	....	32
....	..		..	..	31	0	6	....	..	..	....			..	..	....			325 12 7	33
202	12	0	..	..	642	1	8	....	..	..	272	15	1	..	..	31	0	6	....	34
....	..		..	..	....			0 1 6	..	..	....			..	..	349	0	1	..	35
....	..		..	..	23	8	2	....	..	..	....			..	..	....			0 1 6	36
....	..		..	..	15	5	10	....	..	..	....			..	..	20	8	2	....	37
....	..		..	..	10	1	7	....	..	..	....			..	..	15	5	10	....	38
....	..		..	..	75	10	1	....	..	..	....			..	..	10	1	7	....	39
....	..		..	..	34	12	7	....	..	..	....			..	..	75	10	1	....	40
....	..		..	..	33	2	9	....	..	..	....			..	..	34	12	7	....	41
....	..		..	..	27	10	4	....	..	..	....			..	..	33	2	9	....	42
....	..		..	..	12	10	3	....	..	..	....			..	..	27	10	4	....	43
....	..		..	..	17	8	11	....	..	..	....			..	..	12	10	3	....	44
9	8	7	300	..	86	7	2	....	..	..	6	1	4	293	..	17	8	11	....	45
....	..		..	..	80	11	5	....	..	..	....			..	..	55	5	10	....	46
74	15	4	4,400	..	274	5	11	....	..	..	101	8	11	4 400	..	30	11	5	....	47
9	9	7	300	..	217	13	0	....	..	..	184	13	5	300	..	172	13	0	....	48
....	..		..	..	25	11	0	....	..	..	....			..	..	23	0	1	....	49
....	..		..	..	7	5	4	....	..	..	....			..	..	28	11	0	....	50
....	..		..	..	9	14	6	....	..	..	3	14	8	..	..	7	5	4	....	51
....	..		..	..	3	3	2	....	..	..	0	8	2	..	..	....			....	52
....	..		..	..	387	11	6	....	..	..	....			..	..	....			....	53
....	..		..	..	566	5	9	....	..	..	....			..	..	397	11	6	....	54
....	..		..	..	15	11	10	....	..	..	....			..	..	484	6	9	....	55
....	..		..	..	9	9	9	....	..	..	9	5	7	..	..	10	11	10	....	56
....	..		..	..	....			6 0 9	..	..	....			..	..	8	4	1	....	57
....	..		..	..	20	3	0	....	..	..	....			..	..	....			9 9 8	58
....	..		..	..	30	9	6	....	..	..	....			..	..	20	3	0	....	59
....	..		..	..	2,828	11	6	....	..	..	2,605	0	4	..	..	30	9	6	....	60
5,429	5	0	..	9000	2,241	13	6	....	..	..	2,138	0	0	..	..	22	21	2	....	61
2,994	5	4	1,800	..	2,911	11	4	....	..	..	1,844	14	1	1,800	..	....			....	62
28	0	0	..	..	35	0	0	....	..	..	7	7	0	..	..	1,065	13	6	....	63
..	..		..	..	30	0	0	....	..	..	....			..	..	30	0	0	....	64
20	3	0	1,800	..	133	5	9	....	..	..	6	8	1	1,200	..	30	0	0	....	65
....	..		..	..	10	8	0	....	..	..	....			..	..	134	13	1	....	66
9	8	0	..	..	....			....	..	..	....			..	..	12	8	9	....	67
18,333	10	8	14,000	..	15,318	6	5	....	..	..	14,345	8	8	14 000	..	....			....	68
24,735	21	5	16,900	Rupees	61,840	4	6	1,218 0 8	..	Rupees	35,470	5	11	48 900	..	8,916	3	6	1,358 5 2	

Serial number	ESTATES.	Date of Administration	Date of Closing	Balance on 30th June 1911.						Receipts from 31st Decem	
				Government Securities.	Bank or other Book, &c., not being Government Securities.	Cash.				Government Securities	
						To Credit			To Debit.		
				Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	Bank or other Book, &c., &c.
	Brought forward ..										
70	Cornelis, Henry George	1890 Dec 11	.....	1,000	...	56	12	10	.....	..	..
71	Cooper, Mrs.	1899 Mar. 25	.....	...	...	0	0	1	.....	..	..
72	Crowther, Jonathan Booth ..	Do Nov. 16	1900 Apl. 27	...	...	95	4	9	.....	..	..
73	Crowe, George	1899 Oct. 25	1902 Sept. 17	...	...	96	4	11	.....	..	..
74	Cook Mrs Louisa ..	Do do 29	.....	.....	.....	113	0	8	.....	..	..
75	Cocke J C	Do. Sept. 11	1898 Mar. 8	.....	.....	10	2	7	.....	..	..
76	Cocks, Reverend George Gower ..	1902 do 9	1903 Aug. 14	.....	.....	38	7	3	.....	..	..
77	Cunhasawmy Chetty, Pankam ..	1903 Apl. 7	.....	...	...	..	..	..	.....	..	..
78	Chambers Mrs Hosannah ..	1899 Oct 4	1898 Mar. 12	...	...	199	3	8	384 6 4	..	..
79	Crippa, Elsie Caroline	1903 Nov. 4	.....	...	...	38	3	0	.....	..	..
80	Cassidy, Mrs D. W. ..	1905 Feb. 20	.....	400	...	42	0	0	.....	..	..
81	Clarke, E. R	1904 Dec 22	.....	...	...	692	4	9	.....	..	..
82	Chester, Mrs Georgiana Alice ..	1906 July 31	1906 Sept. 21	...	...	18	11	6	.....	..	..
83	Campbell, A W.	Do do. 14	1905 Nov. 25 1906 Mar. 28	.....	..	61	3	0	.....	..	..
84	Chrystal, W. F	Do do. 1	Do. Dec 24	.....	.....	40	4	5	.....	..	..
85	Cahill, Mrs E.	Do. Aug 16	1904 Mar. 16	...	...	107	1	3	.....	..	..
86	Clarke, W	Do. Apl 1	.....	.....	.....	0	2	8	.....	..	..
87	Cant, A. B	...	.....	.....	.....	2	8	6	.....	..	..
88	Collen, Mrs. Jessie Eleanor ..	1906 Aug. 22	1906 Nov 23	.....	.....	17	3	2	.....	..	..
89	Cooper Mrs Louisa	1907 Apl 25	1907 July 18	.....	.....	.....	..	..	0 4 1	..	..
90	Capcott, C W.	...	1903 May 25	...	...	2	14	4	.....	..	..
91	Clarke, A. H.	1908 Jan 31	1908 do 25	...	...	60	8	0	.....	..	..
92	Cuzley, Mrs B S. ..	1908 Sept 18	...	.....	.....	1,095	8	1	.....	1,000	..
93	Coupaban E	1899 Apl. 12	...	...	...	83	12	8	.....	..	..
94	Cuthirvale Mudahar, S.	1909 Nov. 13	...	.....	.....	6	3	2	.....	..	..
95	Cameron, A M	...	...	.....	.....	100	13	6	.....	..	..
96	Clegg, Condr W	...	...	.....	.....	21	5	7	.....	..	..
97	Chamberlin, C E	...	...	.....	.....	1	10	0	.....	..	..
98	Cruickshank, Erwin	...	...	.....	.....	.....	..	..	.....	..	..
99	Clinton, W. D	...	...	.....	.....	.....	..	..	64 4 0	900	..
100	D'Castellan Mrs Louisa ..	1872 Jan. 27	1879 Apl 27	...	...	11	15	7	.....	..	..
101	Dawson, William Crosbie ..	1899 Sept. 18	1900 Oct 31	...	...	163	2	8	.....	..	..
102	D'Arbigny deChalus, Madame Ernestine, otherwise Ernestina Galgnoux.	Do. Nov. 24	1904 Aug 30	...	...	24	9	1	.....	..	..
103	Donovan, Cornelius Martin ..	1879 Oct 26	1900 do. 26	800	...	85	4	9	.....	..	..
104	Davis, W.	1898 Mar. 7	...	.....	.....	23	12	1	.....	..	..
105	Dighton, James Edwin Charles ..	Do. Oct. 6	1899 Nov. 30	.....	.....	86	9	0	.....	..	..
106	Deane, Harriet Ruth Clarison ..	Do. Mar. 3	Do do. 29	.....	.....	18	0	4	.....	..	..
107	Dunhill, Mrs Catherine ..	1901 do 21	1903 Oct. 27	.....	.....	338	0	0	.....	..	..
108	Daly, William Mahon ..	Do July 20	...	200	.....	...	..	..	10 10 9	..	..
109	D'Ricaute, Charles John ..	Do Dec 10	1903 Dec 18	.....	.....	64	7	7	.....	..	..
110	Dry Captain Henry Dermott ..	1902 Feb. 28	Do June 17	.....	.....	63	10	1	.....	..	..
111	Dighton, James Lucy ..	...	...	.....	.....	20	6	8	.....	..	..
112	D'Orsiva, Mrs Helen Mary ..	1903 Jan 03	1908 Apl. 20	...	...	10	12	8	.....	..	..
113	D'Castellan, George	...	1898 May 18	100	.....	34	10	0	.....	..	..
114	D'Souza, Christopher	1903 Apl. 28	1903 Aug 19	...	...	19	10	3	.....	..	..
115	Daly, Allen Napier Macnab ..	Do Mar 20	1904 July 29	...	...	40	1	0	.....	..	..
116	D'Ecsarte, J J.	Do July 28	1903 Nov 28	...	...	85	4	0	.....	..	..
117	Dyrssenkan	Do Aug. 22	...	500	.....	83	15	13	.....	..	..
118	Dalzell, Captain H. E. ..	1908 Apl 10	1905 Nov 10	...	...	75	8	3	.....	..	..
119	Daniel, Jacob	...	...	1,000	...	...	..	..	483 3 11	..	..
120	Denning, S W.	1906 Aug 28	1907 Dec. 18	.....	.....	34	1	0	.....	..	..
121	Davis, Miss Sara	...	...	.....	.....	1	0	6	.....	..	..
122	Doyle Patrick	1907 May 16	1909 Jan 11	...	...	347	0	11	.....	..	..
123	DeLenoe, Mr J M ..	Do Nov 11	1908 Feb. 25	...	...	7	8	3	.....	..	..
124	Davitt, Mr Nicholas ..	1908 Feb 17	...	.....	.....	4	7	8	.....	..	..
125	LeSantos, J	...	...	.....	.....	810	9	0	.....	..	..
126	Drummond J	...	...	.....	.....	.....	..	..	6 8 6	..	..
127	D'Lenoe, R. M. F	1910 April 1	...	.....	.....	249	0	10	.....	..	..
128	d E Vallancey, Major H. ..	...	...	.....	.....	572	10	8	.....	..	..
129	DeVergas, E. C	...	...	.....	.....	327	1	11	.....	..	..
130	Dwyne, Rev. S J. ..	...	...	.....	.....	38	15	10	.....	..	..
131	D'Costa, Mr A J	...	...	.....	.....	.....	..	..	.....	..	..
132	Edwards, Alfred Alexander Edward.	1140 Sept 13	1901 Mar. 19	.....	.....	10	10	7	.....	..	..
133	Egan, John	1104 Aug 4	1900 Jan. 30	.....	.....	12	2	9	.....	..	..
134	Ewing, Charles	1102 do 13	...	.....	.....	.....	..	..	.....	..	..
135	Everard, H J B	1106 Nov 9	1907 Aug 5	.....	.....	1,991	10	6	.....	..	..
136	Everard, Mrs Elizabeth ..	...	...	.....	.....	219	4	10	.....	..	..
137	Evers, Mr J	1110 July 12	...	100	.....	47	0	4	.....	..	..
138	Englefield G C	1108 Sept 10	...	.....	.....	25	14	2	.....	..	..
139	Eacke, G H	1909 Oct 8	...	.....	.....	89	8	8	.....	..	..
140	Farrell, Andrew	1897 May 20	...	2,300	.....	.....	..	..	626 14 11	..	..
141	Farnandes Felix Francis ..	1900 Feb 20	...	1,200	.....	107	0	0	.....	..	..
142	Fosbery, Richard	1901 Aug 19	1903 Dec. 8	.....	.....	.....	..	..	78 0 1	..	..
	Carried over ..	...	...	.....	.....	29	3	4	.....	..	..
				7,100	.....	5,713	6	8	1,419 13 7	1,900	..

1st July to Dec 1911.	Total						Payments from 1st July to 31st December 1911.						Balances on 31st December 1911.						
Cash	Government Securities.	Bank or other Stocks, &c., &c.	Cash.				Government Securities	Bank or other Stocks, &c., &c.	Cash				Government Securities.	Bank or other Stocks, &c., &c.	Cash.				
			To Credit.			To Debit.									To Credit.			To Debit.		
Rupees. Annas. Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.		Rupees.	Annas.	Pies.		Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Serial number.
16 10 6	1,000	..	73 12 6			.. .. ..	..	..	0 6 11				1,000	..	73 6 7			..			70
.. .. ..	....	..	3 6 1			....	....	..	3 6 1				....	..	....			....			71
....	....	..	93 4 0			....	....	..	....				....	..	93 4 0			....			72
....	....	..	36 4 11			....	....	..	....				....	..	36 4 11			....			73
....	....	..	112 2 8			....	....	..	....				....	..	112 2 8			....			74
....	....	..	15 1 7			....	....	..	0 1 0				....	..	15 1 7			....			75
....	....	..	28 7 3			....	....	..	....				....	..	28 7 3			....			76
347 3 3	....	..	....			137 6 8	....	..	290 0 3				....	..	....			417 3 11			77
....	....	..	199 3 8			....	....	..	....				....	..	199 3 8			....			78
.. .. ..	....	..	88 3 0			....	....	..	....				....	..	88 3 0			....			79
6 12 10	400	..	10 4 10			....	....	..	0 2 8				400	..	10 2 2			....			80
....	....	..	592 6 9			....	....	..	7 8 3				....	..	584 14 1			....			81
....	....	..	18 11 5			....	....	..	....				....	..	18 11 5			....			82
....	....	..	61 2 0			....	....	..	....				....	..	61 2 0			....			83
....	....	..	46 4 6			....	....	..	....				....	..	18 4 6			....			84
....	....	..	167 0 8			....	....	..	....				....	..	167 0 8			....			85
....	....	..	5 2 8			....	....	..	5 2 8				....	..	....			....			86
....	....	..	8 8 0			....	....	..	....				....	..	2 8 0			....			87
....	....	..	17 3 7			....	....	..	....				....	..	17 3 7			....			88
0 3 6	....	..	....			3 1 6	....	..	....				....	..	....			0 3 6			89
....	....	..	3 14 4			....	....	..	3 14 4				....	..	....			....			90
....	....	..	66 8 0			....	....	..	....				....	..	66 8 0			....			91
17 0 3	1,000	..	1,112 3 4			....	....	..	983 10 1				1,000	..	128 9 3			....			92
25 6 6	....	..	58 11 8			....	....	..	3 4 4				....	..	55 11 1			....			93
....	....	..	3 3 2			....	....	..	3 3 2				....	..	....			....			94
....	....	..	180 10 5			....	....	..	....				....	..	180 10 5			....			95
....	....	..	21 6 7			....	....	..	....				....	..	21 6 7			....			96
....	....	..	1 15 3			....	....	..	0 0 5 10				....	..	1 7 3			....			97
820 11 6	500	..	881 7 6			....	....	..	481 0 8				500	..	380 1 0			....			98
....	....	..	....			....	....	..	40 5 6				....	..	....			46 0 6			99
....	....	..	11 15 7			....	....	..	....				....	..	11 15 7			....			100
....	....	..	163 2 9			....	....	..	....				....	..	163 2 9			....			101
....	....	..	24 8 1			....	....	..	....				....	..	24 8 1			....			102
3 0 3	200	..	68 11 1			....	....	..	0 1 10				200	..	68 9 3			....			103
....	....	..	26 12 1			....	....	..	....				....	..	26 12 1			....			104
....	....	..	35 0 0			....	....	..	....				....	..	35 0 0			....			105
....	....	..	16 0 3			....	....	..	....				....	..	16 0 3			....			106
....	....	..	535 0 0			....	....	..	....				....	..	535 0 0			....			107
8 8 7	200	..	....			3 4 3	....	..	0 1 8				200	..	....			5 0 6			108
....	....	..	68 7 7			....	....	..	....				....	..	68 7 7			....			109
....	....	..	53 10 1			....	....	..	....				....	..	53 10 1			....			110
....	....	..	20 6 3			....	....	..	....				....	..	20 6 3			....			111
....	....	..	19 12 6			....	....	..	....				....	..	19 12 6			....			112
1 11 6	100	..	35 9 0			....	....	..	0 0 6				100	..	35 8 6			....			113
....	....	..	19 13 3			....	....	..	....				....	..	19 13 3			....			114
....	....	..	40 1 6			....	....	..	....				....	..	40 1 6			....			115
....	....	..	80 4 0			....	....	..	....				....	..	80 4 0			....			116
10 6 6	800	..	43 15 11			....	....	..	27 0 8				800	..	16 15 3			....			117
....	....	..	78 3 3			....	....	..	....				....	..	78 3 3			....			118
940 14 6	1,000	..	698 10 6			....	1,000	..	122 2 11				....	..	576 7 7			....			119
....	....	..	84 1 0			....	....	..	....				....	..	84 1 0			....			120
....	....	..	1 6 6			....	....	..	1 6 6				....	..	....			....			121
....	....	..	347 3 11			....	....	..	0 3 5				....	..	347 3 6			....			122
....	....	..	7 9 8			....	....	..	....				....	..	7 9 8			....			123
....	....	..	4 7 5			....	....	..	....				....	..	4 7 5			....			124
....	....	..	340 0 0			....	....	..	238 9 0				....	..	3 0 3			....			125
....	....	..	....			6 6 6	....	..	....				....	..	....			6 6 6			126
675 12 6	....	..	1,248 5 18			....	....	..	169 7 4				....	..	978 14 8			....			127
35 3 6	....	..	608 5 5			....	....	..	576 12 0				....	..	28 8 5			....			128
64 2 6	....	..	361 2 11			....	....	..	5 3 5				....	..	345 14 6			....			129
....	....	..	38 15 10			....	....	..	0 1 0				....	..	38 14 10			....			130
1,040 1 10	....	..	1,043 1 10			....	....	..	218 7 10				....	..	824 10 0			....			131
....	....	..	10 15 7			....	....	..	....				....	..	10 15 7			....			132
....	....	..	13 2 6			....	....	..	....				....	..	13 2 6			....			133
....	....	..	1,891 10 0			....	....	..	....				....	..	1,891 10 0			....			134
....	....	..	249 4 10			....	....	..	....				....	..	249 4 10			....			135
1 11 6	100	..	43 11 6			....	....	..	0 6 8				100	..	43 10 6			....			136
....	....	..	25 14 2			....	....	..	0 6 8				....	..	25 9 3			....			137
....	....	..	69 0 6			....	....	..	1 12 5				....	..	67 9 1			....			138
....	....	..	....			337 13 2	....	..	125 10 3				2,200	..	....			313 7 1			139
30 1 6	1,200	..	127 10 8			....	....	..	3 8 1				1,200	..	123 1 4			....			140
20 2 6	1,200	..	....			1 0 0	....	..	....				....	..	....			1 0 6			141
71 8 1	....	..	39 6 4			....	....	..	....				....	..	39 5 4			....			142
....	....	..	....			....	....	..	....				....	..	....			....			
6,430 8 0	6,000	..	12,265 18 10			512 1 9	1,000	..	3,713 6 11				7,600	..	8,004 18 6			994 1 11			

Serial number.	ESTATES	Date of Administration.	Date of Closing.	Balance on 30th June 1912.						Receipts from 31st December	
				Government Securities	Bank or other Stock, &c., not being Government Securities.	Cash				Government Securities.	Bank or other Stock, &c., &c.
						To Credit.			To Debit.		
				Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	
	Brought forward ..										
143	Foster, John	1911 Nov. 13	. .	700	....	87	0	7	.. .. ..	....	..
144	Farrell, E -	Do Oct 7	. .	1,200	....	....			93 7 5	....	..
145	Fletcher, Arthur Christopher	Do June 13	1903 Oct. 22	....	....	12	8	3	....	....	..
146	Franz, J. W.	1906 do 31	1907 Mar. 20	....	....	12	8	6	....	....	..
147	Ferguson, A. A	1908 Nov. 26	..	....	....	57	8	4	....	....	..
148	Fitzgerald, Mrs. L. M.	....	..	....	....	12	10	6	....	....	..
149	Fobber, S. F	....	....	....	....	..	..	..	....	....	..
150	Gatting Mathew ..	1877 Sept. 6	1889 Apl. 18	100	....	53	15	5	....	....	..
151	Georgemarey Moodaliar, Arcot	1892 dr 1	1893 do. 6	....	....	31	9	2	....	....	..
152	Godfrey, Miss Lulce Tolbet	1898 May 6	1898 Nov. 29	....	....	30	0	0	....	....	..
153	Goodwin, Josiah J. ..	Do. July 26	1899 Oct. 11	....	....	10	0	0	....	....	..
154	Gantz, John	Do. Oct. 12	1900 May 1	....	....	29	0	0	....	....	..
155	Gibson, Surgeon-Captain Edward .	1902 Feb 28	1902 Aug. 5	....	....	24	7	4	....	....	..
156	Goodman, James Russell Sinclair ..	1903 Aug 24	1903 Nov 12	....	....	47	8	8	....	....	..
157	Gawthorne, Mrs Amelia	1904 do. 4	1908 May 2	....	....	14	12	5	....	....	..
158	Garratt, James George	....	..	....	....	29	11	10	....	....	..
159	Gaudoin E. C. L.	1906 Dec. 21	1909 Oct. 28	....	....	124	3	10	....	....	..
160	Gow, John	....	..	....	....	13	11	11	....	....	..
161	Gonsalves, F. J.	1908 Apl 24	..	....	....	208	10	6	....	....	..
162	Grove, Mrs.	....	....	....	....	73	14	8	....	....	..
163	Garratt J. G	....	....	....	....	60	3	2	....	....	..
164	Govindarasa Mudaliar, T	1906 Feb 10	..	1,000	....	....			37 16 6	....	..
165	Gasse, Monsieur C. G.	....	..	....	....	....			98 11 0	....	..
166	Gardeson, J. H.	....	..	....	....	....			81 9 6	1,000	..
167	Holmes, Apothecary Joseph ..	1877 Apl 3	1912 Aug 24	....	..	485	10	6	.. .. ..	....	..
168	Hajee, Mahamed Sazaree ..	Order of H.C	....	....	....	8	9	3	....	....	..
169	Hajee Mahamed Sazaree (Receiver's account).	1899 Mar. 3 Do. do 29	....	....	.	1,000	0	1	.. ..	....	..
170	Harden John	1894 Sept. 8	1894 Oct. 1	200	....	27	2	9	....	....	..
171	Hereford Robert Spears	1896 June 1	....	....	....	52	11	11	....	....	..
172	Hennessey, Mr. Nancy	1896 Sept 18	1898 Nov 29	....	....	18	0	3	....	....	..
173	Hanks, George Walker	1899 Apl 18	1900 Apl. 2	....	....	57	0	6	....	....	..
174	Hayes Mrs. Lalia Hester	1898 Nov. 18	1900 do. 6	....	....	12	10	2	....	....	..
175	Hill Henry Cardwell	Do do. 4	1902 May 14	....	....	23	4	4	....	....	..
176	Henderson, Major William Samual .	1902 Feb. 26	1903 Oct. 6	....	....	91	14	3	....	....	..
177	Harper, Lieutenant Robert Dansonair	Do. July 29	Do do. 3	....	....	66	15	11	....	....	..
178	Hoole, A. E	Do Nov. 18	Do June 25	....	....	48	2	3	....	....	..
179	Hart Mrs R.	Do Sept 12	Do Dec. 6	....	....	681	5	8	....	....	..
180	Harvey, Miss C	....	....	300	....	66	3	7	....	....	..
181	Heaney, J. S.	1909 Apl 22	1909 Nov. 22	....	....	0	11	5	....	....	..
182	Hoops, A. R.	Do Aug. 17	..	....	....	48	8	9	....	....	..
183	Harrison, Reverend J	1911 Jan. 15	..	....	....	708	1	1	....	....	..
184	Harrison, E. H.	Do Feb 23	..	....	....	41	7	4	....	....	..
185	Hoare, F E	....	..	....	....	8	4	9	....	....	..
186	Hay, Alexander	....	..	2,800	....	....			313 3 7	....	..
187	Harper, F. J	....	..	....	....	2	1	3	....	....	..
188	Harrison, J. H	....	....	....	....	21	15	8	....	....	..
189	Hill, Lieut A. C P.	....	....	....	....	....			....	2,400	..
190	Inman, Thomas	1894 Sept. 13	1901 May 29	....	....	38	1	6	....	....	..
191	Ignatius, Devis James	..	1908 June 30	....	....	52	14	6	....	....	..
192	Judge, Hester Halliwell Muttocks .	1893 Sept 13	1893 Jan 31	....	....	13	9	6	....	....	..
193	Jackson, J. W.	1899 Mar. 11	..	200	....	....			498 5 1	....	..
194	Jackson, Mrs Agnes Isabella .	Do. Aug. 3	..	....	....	....			154 6 6	....	..
195	Jones, Owen Anselon	1902 Feb. 24	1903 Apl. 29	....	....	99	3	11	....	....	..
196	Jones, Frederick Stewart. ..	Do Nov. 6	Do Jan 22	....	....	35	0	3	....	....	..
197	Jayarama Mudaliar, Mupur Agaram.	1903 Mar 14	1905 Sept 24	....	....	2	11	9	....	....	..
198	Jackson, Sgt-Conductor R ..	Do Nov 6	1906 Feb. 10	....	....	0	2	8	....	....	..
199	Johnson T. F	....	..	....	....	7	0	5	....	....	..
200	Jones, Mary Isabella	....	..	....	....	24	2	8	....	....	..
201	Jackson, Mrs J E	1903 Sept 3	1909 July 22	....	....	459	7	1	....	....	..
202	Johnson, T. H.	....	..	....	....	1,853	8	6	....	1,600	..
203	Jordan, F W	....	..	....	....	0	9	0	....	....	..
204	Joseph, Fanjoby	1909 Nov 19	..	....	....	4	15	6	....	....	..
205	Johnson, M C	....	..	....	....	....			66 11 0	....	..
206	Kerckhoose, Messrs	1878 Feb 26	1894 May 1	5,200	....	1,587	1	10	....	....	..
207	Krishnasawmy Moodelly, Pondicherry Venkatachellam.	1893 Dec. 14	1898 June 21	..	..	..			12 1 8	....	..
208	Kerr dr, Mrs Emily Elizabeth Mackenzie	1896 Oct. 21	..	....	....	....			25 2 10	....	..
	Carried over ..	...	...	9,700	....	8,425	9	4	1,378 11 7	4,000	..

1st July to 31st Dec 1911. Cash. Rupees.	Annas.	Pies.	Total. Government Securities. Rupees.	Bank or other Stock, &c., &c.	Cash To Credit. Rupees.	Annas.	Pies.	To Debit. Rupees.	Annas.	Pies.	Payments from 1st July to 31st December 1911. Government Securities. Rupees.	Bank or other Stock, &c., &c.	Cash. Rupees.	Annas.	Pies.	Balance on 31st December 1911. Government Securities. Rupees.	Bank or other Stock, &c., &c.	Cash. To Credit. Rupees.	Annas.	Pies.	To Debit. Rupees.	Annas.	Pies.	Serial number.
11	15	0	730	..	78	15	7	....			....	..	6	6	9	700	..	73	10	10	....			143
20	0	0	1,200	..	....			78	0	11	....	..	0	14	10	1,200	..	..			78	15	9	144
..	..		....	..	15	6	6	....			....	..	....			....	..	12	9	6	....			145
..	..		....	..	12	4	6	....			....	..	....			....	..	12	4	6	....			146
..	..		....	..	67	6	4	....			....	..	....			....	..	67	6	4	....			147
..	..		....	..	15	15	6	....			....	..	2	1	6	....	..	15	14	6	....			148
1	11	0	100	..	66	10	6	....			....	..	0	5	6	....	..	..			0	0	0	149
..	..		....	..	91	9	2	....			....	..	0	5	6	100	..	55	10	0	....			150
..	..		....	..	38	0	0	....			....	..	....			....	..	91	4	2	....			151
..	..		....	..	10	0	0	....			....	..	....			....	..	38	0	0	....			152
..	..		....	..	29	0	0	....			....	..	....			....	..	10	0	0	....			153
..	..		....	..	24	7	6	....			....	..	....			....	..	29	0	0	....			154
..	..		....	..	42	0	6	....			....	..	....			....	..	23	7	6	....			155
..	..		....	..	14	12	6	....			....	..	....			....	..	42	0	6	....			156
..	..		....	..	23	11	10	....			....	..	....			....	..	14	12	6	....			157
..	..		....	..	188	3	6	....			....	..	0	5	6	....	..	23	11	10	....			158
..	..		....	..	12	11	11	....			....	..	....			....	..	132	3	6	....			159
18	0	0	....	..	413	10	5	....			....	..	61	11	9	....	..	12	11	11	....			160
..	..		....	..	72	14	6	....			....	..	....			....	..	371	15	5	....			161
..	..		....	..	60	2	9	....			....	..	....			....	..	72	14	6	....			162
17	6	9	1,000	..	....			20	20	8	....	..	0	0	11	1,000	..	50	2	9	....			163
2,404	0	9	....	..	2,208	5	0	....			....	..	305	0	10	....	..	....			81	5	8	164
1,113	8	3	1,000	..	1,032	0	0	....			....	..	993	10	5	1,000	..	1,309	1	11	....			165
..	..		....	..	485	15	0	....			....	..	....			....	..	38	12	7	....			166
..	..		....	..	8	2	3	....			....	..	....			....	..	485	15	3	....			167
..	..		....	..	1,090	0	1	....			....	..	....			....	..	8	2	3	....			168
..	..		....	..	....			....			....	..	....			....	..	1,090	0	1	....			169
3	6	2	200	..	30	8	10	....			....	..	0	1	4	200	..	30	7	8	....			170
..	..		....	..	62	11	11	....			....	..	....			....	..	62	11	11	....			171
..	..		....	..	18	0	0	....			....	..	....			....	..	18	0	0	....			172
..	..		....	..	87	0	6	....			....	..	....			....	..	87	0	6	....			173
..	..		....	..	12	10	2	....			....	..	....			....	..	12	10	2	....			174
..	..		....	..	25	4	4	....			....	..	....			....	..	25	4	4	....			175
..	..		....	..	91	14	3	....			....	..	....			....	..	91	14	2	....			176
..	..		....	..	65	15	11	....			....	..	....			....	..	65	15	11	....			177
..	..		....	..	45	2	2	....			....	..	....			....	..	45	2	2	....			178
..	..		....	..	931	6	8	....			....	..	60	4	10	....	..	481	0	10	....			179
8	1	5	300	..	74	11	3	....			....	..	0	11	8	300	..	73	15	10	....			180
..	..		....	..	0	11	8	....			....	..	....			....	..	0	11	8	....			181
..	..		....	..	15	8	2	....			....	..	....			....	..	46	8	8	....			182
..	..		....	..	709	1	1	....			....	..	2	10	5	....	..	705	1	8	....			183
..	..		....	..	41	7	4	....			....	..	0	9	8	....	..	40	14	5	....			184
18	6	8	....	..	27	10	0	....			....	..	4	14	4	....	..	22	11	3	....			185
8,687	10	1	2,800	..	2,856	11	8	....			2,800	..	2,304	15	10	....	..	18	11	8	....			186
..	..		....	..	5	1	0	....			....	..	0	15	2	....	..	1	0	6	....			187
..	..		....	..	31	12	8	....			....	..	31	12	8	....	..	....			....			188
1,448	9	6	1,400	..	1,416	9	0	....			..	..	1,451	2	4	1,400	..	..			5	8	11	189
..	..		....	..	68	1	0	....			....	..	....			....	..	55	1	5	....			190
..	..		....	..	81	14	6	....			....	..	....			....	..	81	14	5	....			191
..	..		....	..	13	0	0	....			....	..	....			....	..	13	0	0	....			192
198	0	8	200	..	..			299	9	7	200	..	98	10	8	....	..	..			393	3	10	193
..	..		....	..	..			154	0	0	....	..	....			....	..	....			194	5	8	194
..	..		....	..	69	9	11	....			....	..	....			....	..	69	9	11	....			195
..	..		....	..	15	0	8	....			....	..	....			....	..	15	0	8	....			196
..	..		....	..	3	11	6	....			....	..	....			....	..	3	11	6	....			197
..	..		....	..	0	2	8	....			....	..	....			....	..	0	2	4	....			198
..	..		....	..	7	0	6	....			....	..	....			....	..	7	0	5	....			199
..	..		....	..	24	2	8	....			....	..	....			....	..	24	2	8	....			200
..	..		....	..	457	7	1	....			....	..	....			....	..	457	7	1	....			201
18	12	0	1,600	..	1,631	18	6	....			....	..	1,419	9	7	1,600	..	133	8	11	....			202
..	..		....	..	0	9	0	....			....	..	....			....	..	0	9	6	....			203
..	..		....	..	4	18	6	....			....	..	....			....	..	....			3	4	1	204
..	..		....	..	....			18	13	0	....	..	9	3	7	....	..	....			21	3	6	205
48	12	0	....	..	....			....			....	..	1	4	6	....	..	....			....			206
53	2	3	2,200	..	1,622	4	9	....			....	..	48	4	9	2,200	..	1,579	0	3	....			207
..	..		....	..	....			18	1	8	....	..	..			....	..	....			12	1	6	
24	3	18	....	..	..			1	5	0	....	..	..			....	..	....			1	0	0	208
5,038	8	5	13,700	..	18,558	1	4	382	11	8	2,000	..	6,898	15	6	13,700	..	8,674	8	4	898	1	11	

Serial number	ESTATES.	Date of Administration.	Date of Closing.	Balance on 30th June 1912.						Receipts from 31st December	
				Government Securities	Bank or other Stock, &c., not being Government Securities	Cash.				Government Securities.	Bank or other Stock, &c., &c.
						To Credit.			To Debit.		
				Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	
	Brought forward ..										
209	Kemble, William Phillip ..	1897 July 7	1898 Feb 3	....	..	23	9	0	....	....	..
210	Krishnamma[illegible] Tanjore, alias Chinnammal	1899 Mar. 15	1902 Aug 24	....	....	61	8	8	....	....	..
211	Knight Thomas Percy	1900 Jan 30	1900 Nov. 30	400	....	106	13	1	....	100	..
212*	Kesikesie, Eleazar ..	Do. Oct. 12	....	....	....	37	4	11	....	....	..
213	King, William	1901 May 4	1902 June 7	....	....	42	14	10	....	....	..
214	Kemp, Mrs June	Do Oct. 4	Do Mar. 25	....	....	40	9	9	....	....	..
215	Koeneman Frederick William	1902 Mar 25	Do Nov. 12	....	....	306	4	7	....	....	..
216	Koeneman, Mrs. Elizbeth Ann ..	Do do 25	1903 Jan 20	....	..	311	0	1	....	....	..
217	Kett S J	1903 Nov. 25	1906 do 31	....	....	20	10	10	....	....	..
218	Khairun-nisa Begum Sahiba, Her Highness Nawab.	Do Sept 24	....	....	....	....			881 10 9	....	..
219	Kesikesse, Hosanna Aaytheon ..	1904 Mar 29.	1904 Sept. 29 1906 Mar 28	....	....	79	7	10	....	....	..
220	Kernan J. G	Do Aug. 4	Do. do. 28	....	..	41	15	7	....	....	..
221	Krishna Aiyangar, B. G. ..	Do Dec 8	....	....	....	19	11	0	....	....	..
222	Kesikesse, Hatupiel ..	1905 Sept 12	1906 May 8	....	..	337	9	10	....	....	..
223	Kamakshi Amma, Kotha ..	1906 Jan. 21	....	....	..	....			....	....	..
224	Kerton, J. H	Do Nov. 24	....	....	..	....			77 13 11	....	..
225	Krishnasamy Chetty C. ..	1907 Feb. 10	1909 Oct. 28	....	....	32	8	8	....	....	..
226	Kuppuswami Naidu, K ..	Do. Apl. 22	....	....	..	3	10	9	....	....	..
227	Kay, Lieut. J. A	Do Oct. 8	....	....	..	....			261 6 1	....	..
228	King E. M S.	1910 Aug. 2	....	100	..	1,036	9	9	....	....	..
229	Laing, Thomas Ward	1894 Oct. 19	1895 June 15	....	..	16	12	8	....	....	..
230	Lander Ellen Mrs.	1900 Jan. 30	1901 do. 21	....	..	78	13	7	....	....	..
231	Lane, Mrs Mary Jane	Do. Feb. 1	1900 Oct. 28	....	..	312	0	7	....	....	..
232	Loganatha Moodeliar, Vellore ..	1901 Nov. 4	....	....	....	93	5	6	....	....	..
233	Lewis, Mrs Ada Maria	Do. do. 18	1902 Nov 6	24,900	....	....			21630 10 6	....	..
234	Leveday, Richard	1902 Jun 21	1903 April 17	....	....	19	0	6	....	....	..
235	Lander, Joseph Ernes	Do July 26	1903 Nov. 13	....	....	19	13	10	....	....	..
236	Leavers William Hubert ..	1903 do. 11	1904 Feb 25	....	....	21	8	12	....	....	..
237	Lane, S N	....	1906 April 30	....	....	91	7	9	....	....	..
238	Lutchamma[illegible]	1904 Sept 19	Do Jan 7	....	....	9	1	7	....	....	..
239	Lane, J W.	1905 do 12	Do. Dec 18	....	....	3	2	10	....	....	..
240	Lazaris, A	1906 Mar 1	....	....	....	26	7	11	....	....	..
241	Lakshmana Row Sahib, A. ..	Do Dec 7	....	....	....	13	7	0	....	....	..
242	Logranjanamal	1907 Nov 26	....	....	....	....			641 4 10	....	..
243	Leonard H. A.	Do. Dec 13	....	....	....	....			1,286 9 7	....	..
244	Lawson, M. A.	....	....	....	....	36	11	9	....	....	..
245	Lloyd T	1908 May 13	1908 July 27	....	....	16	7	7	....	....	..
246	Lutgamma[illegible]	....	....	....	....	12	9	11	....	....	..
247	Lazaro, Mrs L.	....	....	....	....	....			4 2 11	....	..
248	Lakshmi Narasamma Vemala ..	....	....	....	....	....			....	1,008	..
249	Lamb, David	....	....	....	....	....			....	....	..
250	Murray, Thomas	....	....	....	....	....			....	....	..
251	Mercer, Mrs Johanna	1878 Nov 2	1900 April 19	....	....	39	14	0	....	....	..
252	Macqueod, Richard Thomas Hyacinth	1896 June 2	1901 Dec. 16	400	....	95	5	3	....	....	..
253	Macqueod, Patrick Miller Turton ..	Do. do. 22	....	....	....	56	13	11	....	....	..
254	Meenakshi	....	....	....	....	65	15	7	....	....	..
255	Mintz, Robert	....	....	....	....	28	6	11	....	....	..
256	Morrison Mrs Julia Agnes ..	1827 April 9	1898 Nov 15	....	....	60	9	6	....	....	..
257	Morrison, Lieutenant William ..	....	1900 Sept. 20	....	....	134	3	11	....	....	..
258	McCay, Robert Lewis	1887 Nov. 22	Do Oct. 9	....	....	153	11	7	....	....	..
259	Moore, Lieutenant Henry Hamilton	1852 Sept. 13	Do Aug 21	....	....	82	8	6	....	....	..
260	Maghee, William Holmes ..	Do do 13	1899 Oct. 30	....	....	35	9	2	....	....	..
261	Mansfield, Charles Henry ..	Do Aug 30	1904 Sept. 4	....	....	208	0	0	....	....	..
262	McKimmie M	Do July 13	1906 Jan 31	....	....	22	1	6	....	....	..
263	Murray, Joseph	1826 do 26	1901 Mar. 25	....	....	28	0	7	....	....	..
264	Mitchell, Mrs Wilhelmina Travers	1899 Nov 1	1900 May 24	....	....	13	10	0	....	....	..
265	Mann George John	Do. do 1	Do July 26	....	....	22	13	6	....	....	..
266	Moothoo Pillay, Anthony ..	1900 Jan. 30	Do. do. 31	....	....	98	0	8	....	....	..
267	Morrison, Mrs Laura Jane ..	1899 Dec 23	....	....	....	35	6	8	....	....	..
268	Mercer, Charles Joseph William	1900 May 4	1900 Aug 30	....	....	10	1	10	....	....	..
269	Mullaly, F. S	Do Nov. 29	1901 Nov. 12	....	....	18	9	8	....	....	..
270	Mitchell, Arthur St. Ledger ..	....	....	....	....	647	3	9	....	....	..
271	Do David	1900 Mar 12	....	800	....	62	13	8	....	....	..
272	MacFarlane, Charles	1902 Nov. 18	1903 Feb 23	....	....	60	4	5	....	....	..
273	Morgel, G C.	1903 Feb 6	1903 Apr. 13	....	....	16	13	4	....	....	..
274	McFeat, Robert	Do do 22	....	....	....	....			....	....	..
275	Mansfield, Mrs Anne	Do. Nov. 17	1906 May 30	....	....	....			397 7 8	....	..
276	Muthikawana Mudaliyar, C. ..	Do. Aug 21	1903 Nov. 18	....	....	15	9	8	....	....	..
277	Murugappa Chetty, K P ..	1905 Mar 2	1907 June 26	....	....	12	10	7	....	....	..
278	Matcher Charles Archibald ..	1905 Nov. 23	....	....	....	32	4	6	....	....	..
279	Mount, Mrs M J.	1905 Sept. 12	....	....	....	....			3,073 15 8	....	..
280	Mount, J A.	1906 Feb. 12	1906 Nov 23	40,600	..	....			2,779 9 9	....	..
		Do do. 12	Do. do 29	....	....	21	1	4	....	....	..
				....	....	17	11	2	....	....	..
	Carried over ..	....	....	67,100	....	9,516	6	7	30329 1 6	1,180	..

1st July to Dec 1911.	Total.				Payments from 1st July to 31st December 1911.			Balance on 31st December 1911.				Serial number
Cash.	Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.		
			To Credit.	To Debit.						To Credit.	To Debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	
....	...	..	23 0 0	....	....	..	....	....	..	23 0 0	....	209
....	....	..	81 0 0	....	....	..	....	..	..	81 0 0	....	210
0 7 10	400	..	118 4 11	....	....	..	93 3 0	400	..	19 12 2	....	211
....	....	..	37 4 11	....	....	..	....	..	..	37 4 11	....	213
.... 1	....	..	49 14 10	....	....	..	....	....	..	49 14 10	....	212
....	....	..	40 0 0	....	....	..	....	....	..	40 0 0	....	214
.... 7	....	..	800 4 7	....	....	..	....	....	..	800 4 7	....	215
....	....	..	315 0 1	....	....	..	....	....	..	315 0 1	....	216
....	....	..	20 14 10	....	....	..	....	....	..	20 14 10	....	217
....	....	..	...	261 15 0	....	..	3 0 0	....	..	...	261 0 3	218
.. ..	....	..	76 7 10	....	..	..	..	..	..	76 7 10	....	219
....	....	..	41 13 7	....	....	..	....	....	..	61 15 7	....	220
....	....	..	19 11 0	....	....	..	28 4 0	....	..	8 4 0	....	221
....	....	..	337 9 10	....	....	..	....	....	..	337 9 10	....	222
....	....	..	...	77 13 11	....	..	....	....	..	....	77 13 11	223
....	....	..	32 6 3	....	....	..	....	....	..	32 6 3	....	224
....	....	..	8 10 9	....	....	..	....	....	..	8 10 9	....	225
....	....	..	....	251 6 2	....	..	56 1 8	....	..	....	307 7 10	226
288 1 10	100	..	1,275 8 7	....	100	..	1,002 8 10	....	..	272 15 8	....	227
....	....	..	19 12 0	....	....	..	8 12 6	....	..	10 12 6	....	228
....	....	..	78 13 7	....	....	..	....	....	..	78 13 7	....	229
....	....	..	319 0 7	....	....	..	....	....	..	319 0 7	....	230
....	....	..	21 5 6	....	....	..	....	....	..	21 5 6	....	231
22,452 13 0	24,500	..	823 9 5	....	13,300	..	1,089 12 6	6,100	..	....	506 10 0	232
....	....	..	19 8 8	....	....	..	....	....	..	19 8 8	....	233
....	....	..	13 13 10	....	....	..	....	....	..	12 13 10	....	234
....	....	..	21 8 11	....	....	..	....	....	..	21 8 11	....	235
....	....	..	21 7 8	....	....	..	....	....	..	21 7 8	....	236
....	....	..	9 6 7	....	....	..	....	....	..	9 6 7	....	237
....	....	..	2 2 10	....	....	..	....	....	..	2 2 10	....	238
....	....	..	26 7 11	....	....	..	....	....	..	26 7 11	....	239
39 3 0	....	..	86 10 0	....	....	..	0 0 1	....	..	46 0 11	....	240
....	....	..	...	241 4 10	....	..	1 7 4	....	..	....	449 12 0	241
1,000 0 0	....	..	294 0 0	....	....	..	249 7 1	....	..	26 2 4	..	242
....	....	..	36 11 0	....	....	..	....	....	..	36 11 0	....	243
..	....	..	18 7 7	....	....	..	....	....	..	18 1 7	..	244
....	....	..	12 0 11	....	....	..	....	....	..	12 0 11	....	245
....	....	..	....	....	....	..	....	....	..	....	....	246
4 2 11	....	..	....	....	....	..	....	....	..	....	....	247
1,581 0 0	1,000	..	1,581 0 0	....	....	..	1,108 0 3	1,000	..	473 0 0	....	248
....	....	..	...	....	....	..	0 0 0	....	..	....	0 0 3	249
....	....	..	....	....	....	..	4 3 0	....	..	....	4 0 0	250
....	....	..	....	....	....	..	....	....	..	....	....	251
0 12 7	400	..	1,00 14 0	....	....	..	0 2 8	400	..	36 14 0	....	252
....	....	..	102 1 8	....	....	..	....	....	..	101 10 1	....	253
....	....	..	56 13 11	....	....	..	....	....	..	56 13 11	....	254
....	....	..	60 15 7	....	....	..	....	....	..	60 15 7	....	255
....	....	..	28 9 11	....	....	..	....	....	..	28 9 11	....	256
....	....	..	50 8 0	....	....	..	....	....	..	50 8 0	....	257
....	....	..	134 3 11	....	....	..	....	....	..	134 3 11	....	258
....	....	..	122 11 7	....	....	..	....	....	..	122 11 7	....	259
....	....	..	52 0 0	....	....	..	....	....	..	52 0 0	....	260
....	....	..	38 0 2	....	....	..	....	....	..	38 0 0	....	261
....	....	..	298 0 0	....	....	..	....	....	..	298 0 0	....	262
....	....	..	23 1 5	....	....	..	....	....	..	23 1 0	....	263
....	....	..	26 0 7	....	....	..	....	....	..	26 0 7	....	264
....	....	..	15 10 0	....	....	..	....	....	..	10 15 0	....	265
....	....	..	22 13 6	....	....	..	....	....	..	22 13 6	....	266
....	....	..	99 0 3	....	....	..	....	....	..	99 0 2	....	267
....	....	..	35 0 0	....	....	..	19 14 0	....	..	24 11 0	....	268
....	....	..	10 1 10	....	....	..	....	....	..	10 1 10	....	269
....	....	..	18 0 5	....	....	..	....	....	..	18 0 5	....	270
31 4 0	....	..	898 6 0	....	....	..	870 6 0	....	..	28 0 0	....	271
13 0 11	800	..	80 7 7	....	....	..	0 0 3	800	..	85 0 1	....	272
....	....	..	30 4 0	....	....	..	....	....	..	30 4 0	....	273
....	....	..	10 11 5	....	....	..	....	....	..	10 11 4	....	274
306 7 6	....	..	....	1 0 0	....	..	....	....	..	....	1 0 0	275
....	....	..	16 0 0	....	....	..	....	....	..	15 0 0	....	276
....	....	..	11 10 7	....	....	..	....	....	..	12 10 7	....	277
....	....	..	22 4 5	....	....	..	....	....	..	22 5 5	....	278
1,014 0 0	....	..	....	8,049 15 0	....	..	333 0 0	....	..	....	8,382 0 1	279
588 5 0	50,500	..	....	8,038 0 0	....	..	1,025 5 10	40,500	..	....	3,001 15 1	280
....	....	..	21 1 4	....	....	..	....	....	..	21 1 4	....	281
....	....	..	17 11 2	....	....	..	....	....	..	17 11 2	....	282
28,037 9 10	88,200	..	8,646 0 0	6,329 13 7	13,500	..	6,107 8 0	52,300	..	4,534 14 9	7,324 2 10	

Serial number.	ESTATES.	Date of Administration	Date of Closing	Balance on 30th June 1911.						Receipts from 31st Decem.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash.				Government Securities.	Bank or other Stock, &c., &c., &c.
						To Credit.			To Debit.		
				Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas Pies	Rupees.	
	Brought forward ..										
281	MacFadyan, P.	1905 Mar. 5		....	....				1,887 13 2	....	..
282	Madar Sahib, G.	Do Aug. 16		1,700	....	144 13 3			....	100	..
283	Miller, Mrs. M. E.	Do. Oct. 9	1903 Apl. 11	....	....	15 3 6			....	....	..
284	Manemaker Devey	1903 Sept. 22	.. ..	2,100	....	628 2 3			....	500	..
285	Morgan, J. C.	Do Oct. 2	.. ..	....	....				14 0 0	....	..
286	Mcleod, A. N.	1909 Apl. 22	.. ..	....	....	101 0 6			....	....	..
287	Mitchell, Grace	Do. July 23	.. ..	....	....	85 4 6			....	....	..
288	Murray, Dr. W. H.	1910 Feb 26	.. ..	....	....	....			7 6 1	....	..
289	Marmo, A. P.	1906 Oct. 6	.. ..	....	....	7 6 6			....	....	..
290	Molloy, H. J	1910 Jan. 10	.. ..	....	....	92 10 7			....	....	..
291	McLeod, General Harry	Do Apl. 26	.. ..	....	....	34 9 9			....	....	..
292	Muthuraman Chetti, Collah Venkata.	1910 Feb. 16	.. ..	....	100	....			8,172 14 10	....	..
293	Mason, W. B.	Do do. 23	.. ..	....	..	46 0 6			....	....	..
294	Martin, A. J.	Do Mar. 16	.. ..	....	..	28 13 10			....	....	..
295	Mason, Mrs Dorothy	.. ..	.. ..	....	..	13 12 6			....	....	..
296	Murdi A. E.	.. ..	.. ..	....	..	....			70 2 3	....	..
297	Michael, J. E.	.. ..	.. ..	....	..	....			....	....	..
298	Mahomed Ghouse Sahib	.. ..	.. ..	....	..	....			....	....	..
299	Nicholas, Theophilus ..	1890 Aug 11	1895 June 27	....	..	82 5 6			....	....	..
300	Narasimhulu Nayudu, Cuddapah ..	1896 Sept. 12	1901 May 22	....	..	65 7 10			....	....	..
301	Nagappa Mudaliyar, M. ..	1909 Aug 6	....	2,400	....	1,931 16 4			....	.10,000	..
302	Nash, Mrs M. L.	....	....	....	....	2 12 11			....	....	..
303	Oakes, William Thomas Smith ..	1879 Feb 20	1906 March 6	....	....	76 6 6			....	....	..
304	Owen, John Tweedale	1894 Sept 1	....	....	....	14 16 2			....	....	..
305	Oliver, Charles Herold	1899 Aug. 11	1900 Sept. 10	....	....	49 0 7			....	....	..
306	O'Halloran, Lancelot Joseph ..	1903 Apl 2	1903 Jun. 15	....	....	57 11 10			....	....	..
307	O'Reilly, Captain P. D.	1906 Feb. 12	1907 July 13	....	....	31 6 5			....	....	..
308	Ouchterlony James William ..	....	....	....	....	1,467 9 10			....	....	..
309	Pedda Chetti, Pondicherry Raja (Receiver's account)	Order of H.C. 1893 Sept. 13	1899 May 31	....	....	6,294 6 10			....	....	..
310	Prendergast, Henry Gordon ..	1887 April 8	1897 Nov. 20	....	....	98 5 6			....	....	..
311	Pope, Philip Joseph	1898 Sept. 12	1899 July 12	....	....	132 14 6			....	....	..
312	Preston, J. P.	1898 Feb. 7	1899 Nov. 29	....	....	248 2 7			....	....	..
313	Paterson, Miss Mary Letitia McMaster.	Do. Nov. 30	1900 June 22	....	....	22 6 6			....	....	..
314	Pinto, John Lazarus	1899 Dec. 12	1903 Feb. 6	....	....	79 13 6			....	....	..
315	Parthasarathy, Rev. C	1904 April 18	....	150	....	....			93 1 6	....	..
316	Pennett, H.	1901 July 20	1903 June 18	....	....	104 5 1			....	....	..
317	Paton, Miss Sarah Anne Amelia ..	1893 Sept. 6	1904 May 6	....	....	398 14 10			....	....	..
318	Prescott, Miss M. H.	1903 Dec. 9	Do. March 6	....	....	61 15 3			....	....	..
319	Prince, I. H.	1906 Oct. 8	1909 Nov. 17	....	....	99 8 8			....	....	..
320	Peters J. S	1907 Aug. 6	....	....	....	2,606 13 9			....	....	..
321	Pope, Arthur Edwin	1900 Oct. 22	....	1,100	....	3 13 4			....	....	..
322	Prescott, Sub-Condr. R. H. ..	.. ..	....	....	....	0 2 0			....	....	..
323	Puthuppah Naicker, C	....	....	....	....	....			....	....	..
324	Peck, Mrs J. A.	1905 Sept. 16	....	17,300	....	....			9,488 10 6	....	..
325	Robinson, James alias Curtis (Jockey)	1884 Feb. 8	1892 Dec. 16	300	....	18 10 11			....	....	..
326	Ranga Pillai, Chetput	1892 Jan. 25	1893 Mar. 21	....	....	67 25 6			....	....	..
327	Ryan, Thomas William	1898 April 25	1900 Aug. 28	....	....	10 11 6			....	....	..
328	Ryan, Mrs Cecilia Aloysius, ..	Do. July 23	Do. Mar. 10	....	....	17 14 1			....	....	..
329	Russell, G. F.	Do. Jun. 27	1901 Dec. 16	100	....	40 6 0			....	....	..
330	Rhenius Mrs. Hannah Pekkiom	Do April 6 Do May 6	Do. May 01	....	....	64 0 10			....	....	..
331	Rawson Edward Cresswell ..	Do. Mar. 1	1899 Dec 16	....	....	26 14 0			....	....	..
332	Rajamanicka Mudaliyar, P. V. ..	Do do. 16	....	....	....	67 9 4			....	....	..
333	Rajendram Pillai, S.	1900 Mar 27	1901 Oct. 21	....	....	....			846 6 11	....	..
334	Ritchie, William Hamilton ..	1901 Dec 5	1903 Apr. 16	....	....	36 6 6			....	....	..
335	Robbins, Charles	1903 Aug 01	1903 Oct. 8	....	....	315 4 7			....	....	..
336	Reuben, Anthony	Do. Mar. 29	1907 Apl. 18	....	....	18 14 9			....	....	..
337	Relph, Mrs Sarah	1903 Aug. 24	1903 Nov. 12	....	....	6 2 3			....	....	..
338	Rajagopaul Mudaliyar, C.	....	....	....	....	18 1 6			....	....	..
339	Robinson Mrs C.	....	....	....	....	....			164 10 6	....	..
340	Redding, Rev R B	1904 Sept. 28	1905 Oct. 17	....	....	44 3 9			0 6 6	....	..
341	Rodgers, Mrs. Jane	....	....	100	....	37 14 8			....	....	..
342	Ratnasamiar Nayudu, P.	1905 July 25	1907 Nov 18	....	....	29 0 3			....	....	..
343	Richards Major J S "	1895 Feb 22	1895 June 19	....	....	18 12 6			....	....	..
344	Ramasamy Pondey, P.	1908 do. 15	....	....	....	140 8 8			....	....	..
345	Reese Captain L. S	1907 do. 28	1907 Aug 12	....	2,000	88 8 0			....	....	..
346	Rathna Pather	1908 Aug. 17	....	....	....	....			....	....	..
347	Raven Lieut. J. P. A.	....	1908 Jan. 31	....	....	16 10 2			62 12 6	....	..
348	Ross, Mrs Annie	1907 Nov. 8	Do. Mar 18	....	....	708 10 0			....	....	..
349	Ramaswamy Mudaliyar, M ..	1908 Jan. 21	....	....	....	....			2,500 10 0	....	..
350	Rodrigues Mary	....	....	....	....	7 12 1			....	....	..
351	Ramakrishnaiya Mudaliyar, M ..	1909 Jan. 11	1909 June 24	....	....	2 8 0			....	....	..
352	Rama Row, V	Do May 19	....	....	....	140 16 11			....	....	..
353	Sonjee Mull Lallah	1889 Oct 8	1892 Mar. 17	60,600	....	92 15 7			....	100	..
	Carried over ..	....	....	60,600	2,100	18,116 6 0			12,288 11 0	10,700	..

1st July to Dec 1911.			Total						Payments from 1st July to 31st December 1911.						Balance on 31st December 1911.						
Cash.			Government Securities	Bank or other Stock, &c., &c.	Cash.				Government Securities	Bank or other Stock, &c., &c.	Cash.				Government Securities	Bank or other Stock, &c., &c.	Cash				
					To Credit.			To Debit.									To Credit.			To Debit.		
Rupees.	Annas.	Pies.	Rupees.		Rupees	Annas.	Pies.	Rupees.	Annas.	Pies.	Rupees.		Annas.	Pies.	Rupees.		Rupees	Annas.	Pies.	Rupees	Annas	Pies.	Serial number.
30	9	0	1,800	..	178	8	2	1,807	14	3	....	..	100	1	11	1,800	..	75	7	9	1,807	13	8	281
900	4	0	2,600	..	38	8	3	....			....	..	....			....	..	10	0	6	....			282
....			....	..	....			14	0	0	....	..	100	0	0	2,500	..	438	12	8	....			284
....			....	..	161	0	0	....			....	..	0	2	0	....	..	....			17	3	7	286
....			....	..	28	4	0	....			....	..	4	7	8	....	..	95	0	0	....			286
....			....	..	....			7	0	1	....	..	0	0	11	....	..	85	0	7	....			287
....			....	..	7	2	6	....			....	..	17	0	0	....	..	....			24	0	9	288
....			....	..	50	10	7	....			....	..	....			....	..	7	2	6	....			289
....			....	..	24	0	0	....			....	..	0	7	7	....	..	82	4	0	....			290
3,230	0	10	....	100	....			....			....	..	0	0	0	....	..	28	15	0	....			291
....			....	..	85	3	0	2,842	0	0	....	..	8,111	12	0	....	100	....			7,054	0	0	292
....			....	..	20	14	10	....			....	..	10	2	0	....	..	27	1	9	....			293
....			....	..	13	12	0	....			....	..	2	7	7	....	..	25	0	3	....			294
6,200	12	6	....	..	8,130	0	0	....			....	..	0	0	11	....	..	2	4	1	....			295
....			....	..	....			....			....	..	1,779	12	1	....	..	349	0	0	....			296
2,000	0	0	....	..	2,000	0	0	....			....	..	149	0	0	....	..	5	12	0	6,204	13	6	296
....			....	..	41	0	0	....			....	..	....			....	..	....			34r	0	0	297
....			....	..	58	7	10	....			....	..	....			....	..	1,894	10	0	....			298
18,819	13	10	11,400	..	11,831	12	9	....			....	..	10,644	0	0	11,400	..	41	0	0	....			299
....			....	..	2	12	11	....			....	..	....			....	..	1,257	7	10	....			300
....			....	..	78	0	0	....			....	..	....			....	..	2	12	11	....			301
....			....	..	15	12	2	....			....	..	....			....	..	18	0	0	....			302
....			....	..	48	0	7	....			....	..	....			....	..	15	13	2	....			303
....			....	..	67	11	10	....			....	..	....			....	..	49	0	1	....			304
....			....	..	31	0	0	....			....	..	....			....	..	17	11	10	....			305
....			....	..	1,407	3	10	....			....	..	....			....	..	21	0	0	....			306
....			....	..	4,304	7	10	....			....	..	618	0	0	....	..	948	9	2	....			307
....			....	..	....			....			....	..	3	5	6	....	..	8,200	11	0	....			308
....			....	..	98	0	0	....			....	..	....			....	..	38	0	0	....			309
....			....	..	183	10	0	....			....	..	....			....	..	183	13	5	....			310
....			....	..	208	3	7	....			....	..	....			....	..	208	2	7	....			311
....			....	..	22	0	0	....			....	..	....			....	..	22	0	0	....			312
0	0	0	....	..	79	14	0	....			....	..	....			....	..	79	14	4	....			313
1	11	0	100	..	....			31	0	0	....	..	0	0	8	100	..	....			31	7	2	314
....			....	..	204	0	1	....			....	..	....			....	..	104	0	1	....			315
....			....	..	208	14	10	....			....	..	....			....	..	208	14	10	....			316
....			....	..	61	10	4	....			....	..	....			....	..	61	10	4	....			317
....			....	..	93	6	0	....			....	..	....			....	..	97	0	2	....			318
1,871	4	2	1,100	..	2,772	1	11	....			1,100	..	1,287	10	2	....	..	384	7	0	....			319
....			....	..	4	13	8	....			....	..	....			....	..	4	13	9	....			320
....			....	..	3	2	0	....			....	..	0	2	0	....	..	....			....			321
6,932	0	0	12,200	..	493	9	10	....			7,000	..	100	11	0	10,300	..	292	14	8	....			322
....			....	..	13	10	11	....			....	..	....			....	..	12	10	11	....			323
2	6	0	100	..	81	6	3	....			....	..	0	1	4	200	..	81	3	11	....			324
....			....	..	10	11	6	....			....	..	....			....	..	10	11	6	....			325
....			....	..	11	14	1	....			....	..	....			....	..	17	18	1	....			326
....			....	..	48	0	0	....			....	..	....			....	..	49	0	0	....			327
1	11	0	100	..	56	8	10	....			....	..	0	0	8	100	..	86	4	2	....			328
....			....	..	40	14	0	....			....	..	....			....	..	46	14	0	....			329
....			....	..	87	0	4	....			....	..	....			....	..	97	0	4	....			330
143	0	0	....	..	....			703	0	11	....	..	22	2	7	....	..	....			725	0	0	331
....			....	..	38	0	0	....			....	..	....			....	..	39	0	0	....			332
....			....	..	813	0	7	....			....	..	....			....	..	215	4	7	....			333
....			....	..	19	14	0	....			....	..	....			....	..	19	14	0	....			334
....			....	..	5	2	3	....			....	..	....			....	..	5	2	3	....			335
2,207	4	0	....	..	30	1	0	....			....	..	....			....	..	10	1	0	....			336
0	0	0	....	..	3,029	9	0	....			....	..	2,929	7	2	....	..	83	2	0	....			337
....			....	..	....			....			....	..	....			....	..	....			....			338
1	11	0	100	..	44	3	0	....			....	..	0	0	8	100	..	44	3	8	....			339
....			....	..	38	8	8	....			....	..	....			....	..	39	5	0	....			340
....			....	..	22	0	2	....			....	..	....			....	..	23	3	2	....			341
....			....	..	13	13	0	....			....	..	....			....	..	16	12	8	....			342
29	10	0	....	3,000	178	12	9	....			....	..	207	10	0	....	3,000	....			125	10	0	343
....			....	..	48	8	0	....			....	..	....			....	..	49	0	8	....			344
....			....	..	....			73	13	6	....	..	0	1	8	....	..	....			33	13	8	345
....			....	..	16	15	2	....			....	..	....			....	..	15	16	6	....			346
....			....	..	708	10	0	....			....	..	....			....	..	708	10	0	....			347
647	4	0	....	..	....			3,182	9	0	....	..	273	0	10	....	..	....			4,388	10	10	348
....			....	..	7	12	1	....			....	..	....			....	..	7	13	1	....			349
....			....	..	2	0	0	....			....	..	....			....	..	2	0	5	....			351
618	4	5	36,000	..	703	10	0	....			....	..	1,108	10	1	36,000	..	....			390	10	0	352
....			....	..	92	15	1	....			....	..	....			....	..	92	15	7	....			353
37,429	3	4	73,000	3,100	37,753	13	8	9,601	0	2	8,200	..	28,001	6	7	83,300	3,100	17,597	8	11	15,947	5	8	

Serial number	ESTATES.	Date of Administration.	Date of Closing.	Balance on 30th June 1911. Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash To Credit. Rupees	Annas.	Pies.	Cash To Debit. Rupees.	Annas.	Pies.	Receipts from 31st December. Government Securities. Rupees.	Bank or other Stock, &c., &c., &c.
	Brought forward												
324	Shaw, Patrick Dunlop	1894 Aug. 4	1895 May 20	100	....	77	6	5	....			....	....
325	Syme, Thomas	1898 May 5	1899 Apr. 28	....	....	37	3	6	....			....	....
326	Sick, John	Do Oct 27	1901 Aug. 20	..	....	85	8	2	....			....	....
327	Sanjivi Chetty, N.	1899 Jan. 24	....	....	....	....			131	7	6	....	....
328	Semper, James William	Do. Feb. 21	1899 Oct. 17	....	....	44	13	0	....			....	....
329	Samuel, Abraham Aron	1900 do 13	1902 Apr. 28	....	....	47	11	6	....			....	....
330	Skilton, Isaac	1901 do. 6	Do. Aug. 30	....	....	27	7	6	....			....	....
331	Steele, Thomas Augustus Loftus	Do July 20	1904 Oct. 21	....	....	15	7	3	....			....	....
332	Scott, Mrs Isabella	Do Feb 1	1903 Mar. 25	....	....	845	6	6	....			....	....
333	Somasundara Mudaliyar, K.	1903 do 10	1906 Sept. 4	....	....	25	2	6	....			....	....
334	Strover, John Edward	1902 Sept. 8	1903 Dec 2	....	....	20	5	7	....			....	....
335	Sandaburr, Mrs Susan	1903 Mar. 20	1904 Feb 24	....	....	43	13	4	....			....	....
336	Stent, James Kickwick	Do July 23	1903 Nov. 13	....	....	15	11	3	....			....	....
337	Sycha Pirate P	Do May 20	Do Dec. 10	....	....	6	10	7	....			....	....
338	Sahapathy Chetty, Pankam	1904 Mar. 2	....	....	....	10	0	0	....			....	....
339	Strover, F. E.	1903 Nov. 2	....	....	....	686	10	0	....			....	....
340	Stark, Lieut. M. O. W.	1904 Mar. 24	1904 Sept. 21	....	....	36	3	6	....			....	....
341	Smith, Mrs Sarah Ann	Do Dec 8	1905 Dec 6	....	....	17	10	1	....			....	....
342	Syme, William	1st Mar. 2	....	51,700	....	....			272	1	9	....	....
343	Sahabhanaya Aiyar, S.	Do. Dec 21	....	8,100	....	....			234	8	6	....	....
344	Stewart, Mrs	....	....	....	....	10	5	8	....			....	....
345	Seshacharlu S. V.	1904 Aug 30	....	3,100	....	....			321	11	6	....	....
346	Subrahmanya Sastry, V.	Do Feb 22	....	....	....	5	11	4	....			....	....
347	Stuart, Dennis	Do. Sept. 11	1907 Aug. 22	....	....	1,038	9	7	....			....	....
348	Simmons, J. C.	....	....	....	....	9	4	6	....			....	....
349	Stebelin, E	1907 Jan. 24	1907 July 31	....	....	24	12	3	....			....	....
350	Stebelin, F W.	Do Aug. 6	Do. Sept. 25	....	....	626	4	4	....			....	....
351	Stebelin, Benjamin Spicer	Do do. 5	Do. do 25	....	....	11	8	11	....			....	....
352	Smiles, Captain C. J.	Do. Dec 20	1901 Mar. 22	....	....	64	8	8	....			....	....
353	Smiles, G. M. H.	Do. do. 20	Do. do 21	....	....	61	12	10	....			....	....
354	Seshia Chetty, T	Do. Nov. 28	....	....	....	716	16	3	....			600	....
355	Smiles G. E. K.	1902 Jan. 25	1901 Mar. 22	....	....	182	14	2	....			....	....
356	Skeef, W Joseph	Do. do 21	....	....	....	234	6	0	....			....	....
357	Shaffery, E P	....	....	....	....	6	1	2	....			....	....
358	Subramania Mudaliyar, M.	1908 Aug. 26	....	6,100	....	....			672	11	4	....	....
359	Shaleh, V E	....	1908 Oct. 10	....	....	....			9	12	9	....	....
360	Saradambal	1907 April 25	....	....	....	....			816	16	5	....	....
361	Soff Mrs E.	....	....	400	....	60	1	6	....			....	....
362	Stamps, W. G.	1909 Aug. 6	....	....	....	23	8	6	....			....	....
363	Shakespear E A.	Do. Oct 6	....	....	....	1,337	11	5	....			....	....
364	Sundaram Pillay, P. L. T.	Do Dec. 6	....	....	....	139	16	2	....			....	....
365	Soma Mudaliar, C.	Do. Feb. 23	....	....	....	11,943	3	4	....			11,000	....
366	Sahapathy Aiyar, T	....	....	....	....	....			283	2	6	....	....
367	Sivagnana alias Pathumpa Naicker	....	....	....	....	6,936	14	6	....			....	....
368	Smith James	....	....	....	....	418	0	6	....			4,000	....
369	Stewart Murray	....	....	....	....	760	1	3	....			....	....
400	Seshah, C	....	....	....	....	....			....			600	....
401	Strickland, G.	....	....	....	....	....			....			....	....
402	Tragarotha Achari, S	....	....	....	....	....			....			....	....
403	Thompson, Leslie Cecil	1890 Jan. 24	1891 Apr. 17	200	....	22	11	6	....			....	....
404	Tapp Miss Harriet Maria Henrietta	1894 Aug 15	1895 Feb. 11	800	....	21	2	6	....			....	....
405	Thayanmal, F	1896 Mar. 2	1897 Dec. 13	....	....	71	5	6	....			....	....
406	Tate, Clement	1898 Oct. 27	1899 July 31	....	....	65	2	0	....			....	....
407	Tromp Lieutenant Hugh Rose	Do. do 12	Do. do. 21	....	....	13	0	6	....			....	....
408	Teixeira, Edward	1899 Nov. 3	1900 do. 26	....	....	80	2	8	....			....	....
409	Timothy, Brother, alias Victor D'Rozario	1899 do. 26	1902 Aug. 26	....	....	81	4	5	....			....	....
410	Townsend H. E.	1901 Feb. 6	1905 Nov. 15	....	....	375	13	5	....			....	....
411	Tirumalai Chetty, Ramayyan	1903 Sept 18	....	....	....	818	9	10	....			....	....
412	Taylor, Richard	1904 Aug 22	1907 Sept. 26	....	....	101	4	4	....			....	....
413	Tweedie, Lieut. G. H. E.	Do. do 22	1906 Dec 17	....	....	8	10	1	....			....	....
414	Thomas, Lieut. D. H. L.	....	1907 Nov. 22	....	....	5	5	11	....			....	....
415	Taylor, William	1907 Aug. 8	....	3,000	....	17	11	4	....			1,500	....
416	Taylor, Richard (Junior)	Do. Sept. 16	1908 Mar. 18	....	....	10	1	3	....			....	....
417	Todd, Parker	1908 Mar. 28	....	300	....	....			17	11	11	....	....
418	Thiruvengadam Chetty, T.	1903 Sept 13	....	....	....	....			463	12	9	....	....
419	Thiruvengada Mudaliyar, C.	....	....	....	....	....			93	0	0	1,000	....
420	Tinsley, F. J	....	....	....	....	....			....			....	....
421	Vermgen, Mr. Elizabeth Eleanor Pinsbert	1894 Feb. 16	1897 April 14	....	....	40	4	1	....			....	....
422	Vokins Miss Kate	1899 do. 24	1899 Sept. 26	..	..	16	15	6	....			....	....
423	Vaswanam	Do. Aug 23	....	....	....	61	7	7	....			....	....
424	Vigne Mrs Amelia	1901 Sept 24	1904 May 22	....	....	28	11	8	....			....	....
425	Veerabhadra Pillay, P	1905 Aug 22	....	9,700	....	....			1,261	6	1	....	....
426	Vaduvanmal, C	Do. Jan 17	....	200	....	....			542	2	10	....	....
427	Varadan, V. C.	1908 Sept 17	....	3,200	....	250	12	7	....			....	....
	Carried over	....	....	72,800	....	26,527	12	0	5,023	5	10	13,600	....

* 58,648

1st July to Dec 1911.	Total.						Payments from 1st July to 31st December 1911.						Balance on 31st December 1911.						
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c.	Cash.				
			To Credit			To Debit.									To Credit			To Debit.			
Rupees. Annas. Pies.	Rupees.		Rupees.	Annas	Pies.	Rupees. Annas Pies.	Rupees		Rupees.	Annas	Pies.		Rupees		Rupees	Annas	Pies.	Rupees.	Annas	Pies.	Serial Nos.
1 11 0	100	.	79 4 6			...	.	..	6 0 8				100	..	79 3 9			....			354
....	....		32 0 8			...	....	..	....				....	..	87 3 8			....			355
....	....		80 5 3			...	....	..	....				....	..	85 8 8			....			356
130 7 5	..		..			1 8 0	....	..	....				....	..	....			1 8 0			357
....	....		44 15 0			...	....	..	....				....	..	44 15 0			...			358
....	....		87 11 8			...	....	..	....				....	..	87 11 8			....			359
....	....		27 7 8			...	....	..	....				....	..	27 7 8			...			360
....	....		16 7 3			....	....	..	....				....	..	16 7 3			...			361
....	....		343 8 8			...	....	..	....				....	..	343 8 8			...			362
....	....		96 2 8			...	....	..	....				....	..	96 2 8			...			363
....	....		20 3 7			...	....	..	....				....	..	20 3 7			...			364
....	....		49 13 4			...	....	..	....				....	..	49 13 4			...			365
....	....		18 11 3			...	....	..	....				....	..	18 11 3			...			366
..			4 10 7			...	....	..	....				....	..	4 10 7			...			367
....	....		18 0 6			....	1 0 6	..	....				....	..	8 15 4			...			368
9 4 2	....		487 14 8			...	0 0 6	..	....				....	..	497 10 8			...			369
..	....		30 5 4			.. ..	..	..	....				....	..	30 5 4			...			370
....	....		17 10 1			....	....	..	....				....	..	17 10 1			...			371
823 1 10	61,700	..	650 0 1			...	200	..	687 0 2				31,400	..	...			117 0 1			372
137 11 6	8,100	..	..			90 11 0	..	..	411 3 10				8,100	..	....			507 14 10			373
....	....	..	10 0 6			...	....	..	....				....	..	10 0 2			....			374
627 7 4	8,100	..	805 13 2			...	....	..	847 0 6				2,100	..	...			581 7 8			375
.. .	....	..	0 11 6			...	....	..	0 4 4				....	..	5 7 0			...			376
....	....	..	1,038 0 7			...	....	..	....				....	..	1,038 0 7			...			377
....	....	..	0 4 8			...	....	..	...				....	..	0 4 8			...			378
....	....	..	24 13 8			...	....	..	....				....	..	24 13 8			...			379
....	....	..	624 4 6			...	....	..	....				....	..	624 4 4			...			380
....	....	..	11 3 11			...	....	..	...				....	..	11 3 11			...			381
....	....	..	84 9 8			...	....	..	....				....	..	84 9 8			...			382
....	....	..	81 12 10			...	....	..	....				....	..	81 13 10			...			383
19 8 6	800	..	728 14 2			...	....	..	603 6 10				800	..	125 7 4			...			384
.. ..	....	..	182 14 2			...	....	..	....				....	..	182 14 2			...			385
....	....	..	220 8 8			...	....	..	0 8 4				....	..	220 13 8			...			386
....	....	..	5 1 2			...	....	..	....				....	..	5 1 2			...			387
431 6 7	8,100	..	..			235 4 6	..	..	388 4 10				8,100	..	...			6.8 8 7			388
3 12 0	....	..	....			...	....	..	....				....	..	....			...			389
1,270 0 0	..	..	650 0 0			...	....	..	529 11 3				....	..	80 14 4			...			390
9 10 10	400	..	66 14 8			....	....	..	0 2 6				400	..	60 11 8			...			391
...	....	..	33 8 0			....	....	..	....				....	..	23 6 6			...			392
..	....	..	1,397 11 6			...	....	..	0 0 1				....	..	1,397 11 4			...			393
.	....	..	119 15 2			...	....	..	1 2 11				....	..	118 12 3			...			394
....	11,000	..	11,343 3 6			221 5 11	..	..	14,091 10 8				11,000	..	..			2,18 7 4			395
61 12 0	....	..	....			...	....	..	16 7 7				....	..	....			236 12 6			396
....	....	..	5,936 14 8			...	....	..	5,982 0 13				....	..	13 13 8			...			397
2,783 10 11	8,000	..	5,261 21 8			....	....	..	5,820 0 8				4,000	..	251 14 9			....			398
....	....	..	750 1 8			...	....	..	1,107 8 11				....	..	....			712 5 8			399
....	....	..	....			...	....	..	62 12 0				....	..	....			62 13 0			400
510 1 5	800	..	210 1 5			...	....	..	76 11 0				800	..	131 8 8			...			401
17 10 11	.. ..	..	17 12 11			...	....	..	....				....	..	17 12 11			...			402
3 8 0	200	..	27 1 8			...	....	..	0 1 4				200	..	27 0 5			...			403
8 7 10	500	..	26 8 10			...	....	..	0 6 0				800	..	29 8 1			...			404
....	....	..	21 0 0			...	....	..	....				....	..	21 5 0			...			405
....	....	..	55 0 0			...	....	..	....				....	..	55 2 0			...			406
....	....	..	13 0 0			...	....	..	....				....	..	13 0 0			...			407
....	....	..	80 2 8			...	....	..	....				....	..	66 2 8			...			408
....	....	..	81 4 5			...	....	..	....				....	..	81 4 8			....			409
....	....	..	376 13 6			.. .	....	..	....				....	..	376 13 6			...			410
....	....	..	318 0 10			..	....	..	....				....	..	318 0 10			.			411
....	....	..	101 4 4			...	....	..	....				....	..	101 4 4			...			412
....	....	..	8 10 1			...	....	..	....				....	..	8 10 1			..			413
....	....	..	5 5 11			...	....	..	....				....	..	5 5 11			..			414
1,783 0 2	11,400	..	1,800 11 6			...	....	..	1,827 0 9				11,400	..	173 4 9			...			415
.. ..	..	..	10 1 3			...	....	..	....				....	..	10 1 3			...			416
8 1 6	300	..	..			12 10 3	....	..	3 8 2				200	..	...			10 2 8			417
96 0 0	....	..	..			308 12 8	....	..	79 10 6				....	..	....			384 12 5			418
88 12 11	1,000	..	..			6 3 1	....	..	41 8 6				1,000	..	...			47 12 7			419
....	....	..	..			...	....	..	81 2 0				....	..	...			81 2 0			420
....	....	..	40 4 1			...	....	..	....				....	..	40 4 1			...			421
....	....	..	19 16 0			.. .	....	..	....				....	..	19 16 0			...			422
.. ..	....	..	81 7 7			...	....	..	....				....	..	81 7 7			...			423
...	....	..	26 11 5			....	....	..	....				....	..	26 11 5			...			424
....	....	..	....			...	....	..	....				....	..	81 11 1			...			425
8,438 18 6	8,700	..	8,388 0 5			...	8,700	..	8,997 14 4				....	..	450 0 4			...			426
992 16 2	200	..	450 12 4			....	200	..	0 12 0				....	..	194 11 2			.			427
89 8 1	3,600	..	353 4 6			.	....	..	164 0 6				3,600	..							
20,391 0 6	81,400	..	49,781 8 4			985 15 0	10,000	..	39,006 14 7				81,200	..	* 497 10 0			8,438 5 0			

* 59,945

Relief number	ESTATES.	Date of Administration.	Date of Closing.	Balance on 30th June 1911. Government Securities. Rupees.	Bank or other Stock, &c., not being Government Securities.	Cash. To Credit. Rupees.	Annas.	Pies.	To Debit. Rupees.	Annas.	Pies.	Receipts from 1st July 1911 to 30th June 1912. Government Securities. Rupees.	Bank or other Stock, &c., &c.
	Brought forward ..												
428	Venkatasubbiah Chetty, C. ..		1908 April 9	..	..	2	13	9					
429	Venkappa, Markula	1910 May 22		..	..	..			389	13	7	..	..
430	Vesantham Chetty T.	Do. April 1		..	..	..			2,757	15	8	..	..
431	Vickers, Preline			..	..							..	..
432	Vernon, G. A.			..	..							..	..
433	Woods, Mrs. Hester ..	1894 May 8 / Do Sept. 6	1895 July 27	..	..	1,971	12	6	6	13	9	..	..
434	Wate, James	1895 Aug. 3	Do. May 9	..	..	33	8	6				..	..
435	Woolley, Richard (Estate account) ..	Do. Sept. 10	1902 Dec. 31	..	..	31	1	4				..	..
436	Wighaman, Mrs. Maria	Do. April 6	Do. Jan. 11	..	..	74	11	1				..	..
437	Willmott, Andrew Beauchamp ..	1898 Feb. 8	Do. July 14	..	..	56	10	0				..	..
438	Walker, L. E. ..	Do. Sept. 27	1899 Feb. 9	..	..	28	10	0				..	..
439	Warner, Colonel William Ramsaltyne	1899 Apr. 10	Do. Oct. 31	..	..	198	11	11				..	..
440	Woodward, Arthur	1900 Mar. 9	1900 Nov. 29	..	..	279	1	6				..	..
441	Wood, Captain Ernest Percival	Do. May 5	1901 Feb. 13	..	..	65	10	7				..	..
442	Webster, George	1902 July 25	1903 June 29	..	..	50	17	2				..	..
443	Wainright, Samuel ..	Do. Aug. 20	1905 Oct. 10	..	..	30	3	1				..	..
444	Williams, Gabriel	1866 May 17	1887 May 26	..	..	113	15	3				..	..
445	Walker, Mrs. Ann Maria	1903 April 29	1903 June 26	..	..	31	4	6				..	..
446	Wilmott, William Henry	Do. Dec. 15	1904 April 28	..	..	34	11	11				..	..
447	Williams, J			..	..	19	8	8				..	..
448	Willmott, A. M.	1906 Apr. 28	..	..	..	5	10	0				..	..
449	Walker, Morgoschus	1907 Sept. 20		1,600	—	304	4	11				300	..
450	Winter, T. G.	Do. Dec. 13	1908 June 24	..	..	148	15	8				..	..
451	Walker, E. C	1908 April 8		..	..	94	0	0				..	..
452	Weblake, E. W.		..	..	..	197	1	10				..	..
453	Wilkins, G. F.	1910 Oct. 6	..	..	..	43	11	0				..	..
454	Wallet, Mrs. C. L.		..	..	..	17	15	9				..	..
455	Xavier, Mrs. Grace Constantia ..	1902 Nov. 18	1903 May 20	..	..	..			304	2	0	29,200	(a)
456	Yate, John Frederick	Do. April 29	1902 Aug. 28	..	..	53	6	3				..	..
457	Young, Major A.		..	..	..	92	6	5				..	..
458	Yelamanchi Chetty, T.		..	..	..	196	14	10				..	..
459	Zacherpel, Mrs. Emelia ..	1903 Dec. 12	1904 Mar. 12 / 1905 Aug. 14	..	..	806	1	1				..	..
460	Zacherpel, Frederick Waters ..	1905 Jan. 13	1906 Mar. 8	..	..	232	7	6				..	..
461	Zacherpel, H. W.	Do. do. 13	..	..	..	6	8	7				..	..
462	Zacherpel, Mrs. Mary Cavendish ..	1904 Aug. 4	..	1,300	..	137	13	8				100	..
	Total ..		..	..	..	14	6	0				..	..
				2,900	..	8,079	10	11	12,423	1	10	27,100	(a)

(a) 16,000.

Administrator-General's Office, Madras,
31st December 1911.

1st July to Dec 1911.	Total.				Payments from 1st July to 31st December 1911.			Balance on 31st December 1911.				
Cash	Government Securities.	Bank or other Stock, &c., &c.	Cash		Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash		
			To Credit.	To Debit.						To Credit.	To Debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Serial number.
7,270 14 2	....	..	9 13 9	....	....	..	5,155 1 10	....	..	2 13 9	....	428
9,236 5 11	....	..	9010 14 7	....	....	..	11 028 9 1	....	..	1,741 12 9	....	429
....	....	..	....	1,529 5 7	....	..	....	....	..	....	....	430
9 14 9	....	..	1,071 13 0	....	....	..	1,067 0 0	....	..	....	12,561 1 8	431
..	....	..	1 12 9	....	....	..	0 0 0	....	..	4 12 0	....	432
..	....	..	33 8 0	....	....	..	....	....	..	1 0 9	....	433
....	....	..	81 1 4	....	....	..	....	....	..	33 8 0	....	434
....	....	..	74 11 1	....	....	..	....	....	..	31 1 4	....	435
....	....	..	66 13 9	....	....	..	....	....	..	74 11 1	....	436
....	....	..	25 10 0	....	....	..	....	....	..	55 10 0	....	437
....	....	..	129 11 11	....	....	..	....	....	..	25 10 0	....	438
....	....	..	179 1 9	....	....	..	....	....	..	129 11 11	....	439
....	....	..	65 10 7	....	....	..	....	....	..	179 1 9	....	440
....	....	..	59 11 2	....	....	..	....	....	..	65 10 7	....	441
....	....	..	58 9 1	....	....	..	....	....	..	59 11 2	....	442
....	....	..	110 10 8	....	....	..	....	....	..	58 9 1	....	443
....	....	..	81 4 8	....	....	..	....	....	..	113 14 3	....	444
....	....	..	86 11 11	....	....	..	....	....	..	31 4 8	....	445
....	....	..	10 9 8	....	....	..	....	....	..	24 17 11	....	446
....	....	..	9 15 6	....	....	..	....	....	..	10 9 8	....	447
32 6 0	1,000	..	358 8 11	....	....	..	251 12 8	1,000	..	6 10 6	....	448
....	....	..	152 13 8	....	....	..	61 1 1	....	..	40 13 8	....	449
....	....	..	98 6 9	....	....	..	....	....	..	103 8 8	....	450
....	....	..	107 1 10	....	....	..	15 2 9	....	..	94 6 5	....	451
....	....	..	42 11 6	....	....	..	....	....	..	105 15 1	....	452
....	....	..	17 10 6	....	....	..	....	....	..	43 11 6	....	453
21,764 14 9	20,700	..	21,450 11 8	....	7,800	..	20,587 1 6	19,900	..	17 14 6	....	454
..	....	..	32 9 3	....	....	..	....	....	..	873 13 1	....	455
....	....	..	80 2 4	....	....	..	....	....	..	33 9 3	....	456
....	....	..	194 11 10	....	....	..	184 5 9	....	..	92 9 6	....	457
14,282 12 3	....	..	14,088 13 3	....	....	..	26,142 10 6	....	..	10 9 10	....	458
....	....	..	232 7 0	....	....	..	....	....	..	..	11,954 13 3	459
..	....	..	6 8 7	....	....	..	....	....	..	232 7 0	....	460
23 12 6	1,400	..	161 10 7	....	....	..	98 15 1	1,100	..	6 8 7	....	461
....	....	..	14 8 0	....	....	..	....	....	..	62 11 0	....	462
										14 8 0	....	
91,613 6 2	30,000	(1)	46,999 2 10	1,529 9 7	7,800	..	64,678 10 9	22,500	(1)	4,394 6 6	25,664 14 11	

(1) 15,000.

O. E. ODGERS,
Administrator-General of Madras.

SCHEDULE OF ALL SUMS OF MONEY, BONDS and other Securities received by the Administrator thereout and the BALANCES prepared up to 31st

Serial number.	ESTATES.	Date of administration.	Date of closing	Balance on 30th June 1913.					Receipts from 31st Decem.	
				Government Securities.	Bank or other stock, &c., not being Government Securities.	Cash. To Credit	Cash. To Debit.		Government Securities	Bank or other stocks, &c., &c.
				Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.		Rupees.	
1	Arnot, Lieutenant David ..	....	....	....	....	....	....		....	..
2	Anjelo, Major Frederick	....	....	....	.	....	....		....	..
3	Atkinson, Henry Gardiner ..	....	....	....	. .	....	....		....	..
4	Albert Life Assurance Arbitration ..	....	....	....	....	....	....		....	..
5	Armstrong, Major James Tudor Munro	....	....	....	....	....	....		....	..
6	Antonio Apothecary Christian Michael.	....	....	.. ..	. .	....	....		....	..
7	Bryer, Second Lieutenant William ..	....	....	....	. .	....	....		....	..
8	Brander, Lieutenant Alexander Robertson.	....	....	....	.. ..	....	....		....	..
9	Bourlower, Assistant Surgeon William Henry.	....	....	....	....	....	....		....	..
10	Brathwayt Robert	.. .	....	....	..	. ..	....		....	..
11	Bursy, Mrs. Eliza	....	....	. ..	. ..	. ..	....		....	..
12	Brebner, Lieutenant Charles Napier Gordon	....	....	....	....	. ..	....		. ..	
13	Bruce, Lieutenant Robert William ..	....	....	....	....	....	....		.	.
14	Bird, Captain William Cornelius John Fraser	....	....	..	..	.	. .		..	..
15	Barker, Lieutenant Richard ..	.. .	.	.	.	....	. .		.	..
16	Basse Margapathy Naida	.. .	....	....	....	....	.. .		....	..
17	Beckey, William Kavanagh .	....	.	....	.	.	.		.	..
18	Burke, Assistant Supervisor Mark	. .	....	....	....	. .	....		....	..
19	Bowyer, Lieutenant George Henry .	....	..	....	....	.. .	....		....	..
20	Blomfield, Captain Charles George	. .	....	....	....	. ..	..		....	..
21	Barth, Captain D'Urban William Faber.	.. .	....	..	....	....	....		....	.
22	Barker, George	.. .	....	....	....	.. .	....		....	..
23	Bromhead, Captain Edward .	....	....	..	....	.. .	....		. .	..
24	Boag, Ingram-Jervis Henry ..	....	....	....	....	.. .	..		. ..	..
25	Burnett, Lieutenant-Colonel William Townsend.	.. .	....	.	....	....	....		. ..	..
26	Bramfield, Lieutenant Benjamin Arthur.	....	....	..	. .	. ..	. ..		.	..
27	Bird, Captain Francis Packe Henry ..	....	....	....	....	. ..	.. .		....	..
28	Bro by, Christopher Abbott .	....	....	.	....	. .	....		.	..
29	Bayliss, Sergeant Richard .	....	....	....	....	..	....		....	..
30	burley, Major-General James Walker	. ..	..	....	.. .	.. .	....		..	..
31	Bishop, Lieutenant-Colonel Foster Frederick Robert.	....	. ..	..	.. .	.. .	....		.	..
32	Chambers, Lieutenant Ariel Thomas.	....	..	..	. ..	.. .	....		.	..
33	Cingetti, Lieutenant James ..	....	....	..	. ..	.	....		....	..
34	Carpendale, Lieutenant Percy Maxwell	.. .	....	....	....	....	..		..	..
35	Campbell, Duncan .. .	.. .	.	....	....	....	....		....	..
36	Cockburn, Robert . ..	. .	....	....	..	.	....		....	..
37	Clarke, Ensign William Henry .			.	.	.	....		. ..	..
38	Cameron, Lieutenant Macleod ..	.. .		....	.. .	. ..	....		....	..
39	Codrington, Lieutenant Robert			....	. .	....	..		. ..	..
40	Observal, Captain Pelagain ..	.. .	..	....	. .	. ..	....		....	..
41	Crumpton, Joshuva Thomas ..	....	....	.	..	.	.		....	..
42	Campbell, Lieutenant John Robertson	..		.	.	....	. .		....	..
43	Cocker, Corporal William .	.. .	..	.						
44	Clarke, Thomas	.. .	....	....	....	....	.		....	..
45	Chisnie, Surgeon-Major Benjamin	....	....	....	....	..	....		....	..
46	Crogston, Major Herbert Muckworth	.. .	. ..	....	....		. .		.	..
47	Carter, Pierce	..	....	....	..	....	. ..		....	.
48	Campbell, Sub-Conductor William .	....	.	.. ..	..	....	. ..		....	.
49	Clarke, George Bydall	....	..	.. .	....	....	. ..		....	..
50	Coe, Dr. Robert	....	..	....	....	..	.		..	..
51	Cooke, Francis Alexander	....	..	....	....	..	. ..		.	..
52	Crew, Robert . ..	..	..	....	.	....	.		....	..
53	Cunningham, Major William ..	.	..	....	..	. ..	. ..		.	..
54	Cameron, Major Robert Alexander	..	..	....	..	....	....		....	..
	Carried over ..	....	....	....	....	....	....		....	..

General on account of each estate remaining under his charge, together with the payments made December 1911, under section 44 of Act II of 1874.

1st July to ber 1911.	Total.					Payments from 1st July to 31st December 1911.			Balance on 31st December 1911.				
Cash.	Government Securities	Stock, Bank or other &c., &c., &c.	Cash			Government Securities	Stock, Bank or other &c., &c., &c.	Cash.	Government Securities	Stock, Bank or other &c., &c., &c.	Cash		General number.
			To Credit.		To Debit.						To Credit.	To Debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	
718 5 8	....	..	..		..	....	..	725 0 0	....	..	..	....	1
235 8 8	....	..	..		..	....	..	236 0 0	....	..	....	....	2
217 6 0	....	..	..		..	....	..	221 6 0	....	..	....	....	3
247 10 0	....	..	..		..	....	..	247 10 0	....	..	....	....	4
628 18 7	....	..	..		..	....	..	626 13 6	....	..	....	....	5
3 6 3	....	..	..		....	....	..	3 6 3	....	..	....	....	6
45 4 6	....	..	....		....	....	..	45 4 6	....	..	....	....	7
98 1 6	....	..	....		....	....	..	98 1 6	....	..	....	....	8
98 12 8	....	..	....		....	....	..	99 16 8	....	..	....	....	9
76 12 2	....	..	....		....	....	..	76 12 2	....	..	....	....	10
141 6 2	....	..	....		....	....	..	141 6 2	....	..	....	....	11
309 8 6	....	..	....		....	....	..	309 8 9	....	..	....	....	12
91 8 1	....	..	....		....	....	..	93 15 1	....	..	....	....	13
99 12 8	....	..	....		....	....	..	99 12 8	....	..	....	....	14
98 14 4	....	..	....		....	....	..	98 14 4	....	..	....	....	15
89 10 6	....	..	....		....	....	..	52 10 6	....	..	....	....	16
181 1 8	....	..	....		....	....	..	181 1 8	....	..	....	....	17
203 7 2	....	..	....		....	....	..	201 1 2	....	..	....	....	18
76 12 2	....	..	....		....	....	..	75 10 2	....	..	....	....	19
191 4 7	....	..	....		....	....	..	191 4 7	....	..	....	....	20
80 0 10	....	..	....		....	....	..	80 0 10	....	..	....	....	21
857 13 8	....	..	....		....	....	..	867 13 8	....	..	....	....	22
146 1 1	....	..	....		....	....	..	146 1 1	....	..	....	....	23
49 14 2	....	..	....		....	....	..	49 14 2	....	..	....	....	24
208 2 3	....	..	....		....	....	..	208 2 3	....	..	....	....	25
110 8 8	....	..	....		....	....	..	110 8 8	....	..	....	....	26
84 10 10	....	..	....		....	....	..	84 10 10	....	..	....	....	27
797 8 7	....	..	....		....	....	..	797 8 7	....	..	....	....	28
37 14 8	....	..	....		....	....	..	37 14 8	....	..	....	....	29
800 5 8	....	..	....		....	....	..	800 5 8	....	..	....	....	30
152 7 8	....	..	....		....	....	..	152 7 8	....	..	....	....	31
38 11 8	....	..	....		....	....	..	38 11 8	....	..	....	....	32
884 12 8	....	..	....		....	....	..	884 12 8	....	..	....	....	33
84 8 3	....	..	....		....	....	..	84 8 3	....	..	....	....	34
65 8 11	....	..	....		....	....	..	65 8 11	....	..	....	....	35
35 15 4	....	..	....		....	....	..	35 15 4	....	..	....	....	36
190 11 7	....	..	....		....	....	..	190 11 7	....	..	....	....	37
727 8 8	....	..	....		....	....	..	727 8 6	....	..	....	....	38
171 12 11	....	..	....		....	....	..	171 12 11	....	..	....	....	39
159 13 9	....	..	....		....	....	..	159 13 9	....	..	....	....	40
64 10 10	....	..	....		....	....	..	64 10 10	....	..	....	....	41
84 2 11	....	..	....		....	....	..	84 2 11	....	..	....	....	42
72 16 8	....	..	....		....	....	..	72 16 8	....	..	....	....	43
182 16 4	....	..	....		....	....	..	182 16 4	....	..	....	....	44
494 12 2	....	..	....		....	....	..	494 12 2	....	..	....	....	45
582 6 0	....	..	....		....	....	..	582 6 0	....	..	....	....	46
884 8 2	....	..	....		....	....	..	884 8 2	....	..	....	....	47
59 4 9	....	..	....		....	....	..	59 4 9	....	..	....	....	48
50 13 2	....	..	....		....	....	..	50 13 2	....	..	....	....	49
201 7 8	....	..	....		....	....	..	201 7 4	....	..	....	....	50
1,161 9 3	....	..	....		....	....	..	1,161 9 3	....	..	....	....	51
81 8 10	....	..	....		....	....	..	81 4 10	....	..	....	....	52
719 1 4	....	..	....		....	....	..	719 1 4	....	..	....	....	53
667 3 9	....	..	....		....	....	..	667 3 9	....	..	....	....	54
13,096 8 9	....	..	....		....	....	..	13,096 8 9	....	..	....	....	

Serial number.	ESTATES.	Date of Administration.	Date of Closing.	Balance on 30th June 1913.						Receipts from 31st December	
				Government Securities	Bank or other Stock, &c., not being Government securities.	Cash.				Government Securities.	Bank or other Stock &c. &c., &c.
						To Credit.		To Debit.			
				Rupees		Rupees	Annas Pies.	Rupees	Annas Pies.	Rupees.	
	Brought forward ..	....	....	....	..	....		....		....	..
35*	Clarke, Captain Henry Meyrick ..	..	....	....	..	....		....		....	..
36	Conver, Frances (Overseer) ..	....	..	..	..	....		....		..	..
37	Culthwaite, George William Gardner	....	....	..	..	....		....		..	..
38	Cumming Captain, Robert Halford ..	....	..	..	..	....		....		..	..
39	Collins, Surgeon John George ..	....	..	..	..	....		....		..	..
40	Cole, Fennell, Ashmead	....	....	....	..	....		....		..	..
41	Davidson, Robert ..	....	..	..	..	....		....		..	..
42	Dunne, Assistant Surgeon John Thomas	....	..	..	..	..		....		..	..
43	Ingleton, James Richard Alexander,	....	....	....	..	....		....		....	..
44	De Havilland, Lieutenant John ..	....	..	..	..	....		....		..	..
45	Passey, Captain, Roger Delmore ..	....	....	..	..	....		....		..	..
46	Dunsee, Lumley Fenday ..	....	..	..	..	....		....		..	..
47	Devereux, Captain William Pryce ..	..	..	..	..	....		....		..	..
48	Dunn Sergeant Major Thomas ..	..	..	..	..	....		....		..	..
49	Dunhill, Mark	....	....	..	..	....		....		..	..
50	D Rozario, Anthony Joseph ..	....	....	....	..	....		....		..	..
51	Deasy, Conductor Charles	....	....	....	..	....		....		..	..
52	Dunsmuir, Mrs Ann	....	....	....	..	....		....		..	..
53	Elliot, Captain George ..	....	..	..	..	....		....		..	..
54	Eagar, Lieutenant Henry Thomas ..	....	....	....	..	....		....		..	..
55	Eglan, Mrs Ann	....	....	....	..	....		....		..	..
56	Eagles, Staff Sergeant Christopher ..	..	....	....	..	....		....		..	..
57	Enright, Conductor James ..	....	....	....	..	....		....		..	..
58	Elliot, Assistant Surgeon William Charles.	....	....	....	..	....		....		..	..
59	Edward, Captain William Wilson ..	..	....	..	..	....		....		....	..
60	Elsworthy, Thomas Carr	..	....	....	..	....		....		....	..
61	Fraser, Captain Hugh ..	..	....	....	..	....		....		..	..
62	Freeling, Ensign James Watt ..	..	....	....	..	....		....		..	..
63	Foote, Lieutenant	..	....	....	..	....		....		..	..
64	Fermanger, Assistant Surgeon John William	....	....	....	..	....		....		..	..
65	Frith, Captain John Percival ..	....	....	....	..	....		....		....	..
66	Fullerton, Captain Crawford ..	....	....	....	..	....		....		....	..
67	Fisher, Lieutenant-Colonel Thomas James	....	....	....	..	....		....		....	..
68	Ford, Staff Surgeon-Major Charles George Edwin.	..	....	....	..	....		....		..	..
69	Fraser, Robert Cheery	....	....	....	..	....		....		....	..
70	Fitzgerald, Lieutenant John Nugent	....	....	....	..	....		....		....	..
71	Fullerton, Lieut. William Robert Elphinstone	....	....	....	..	....		....		..	..
72	Fisher, Lieutenant Edwin Harley ..	....	....	....	..	....		....		....	..
73	Fenn, Mrs. Georgiana	....	....	....	..	....		....		....	..
74	Gray, Ensign Frederick Hodleston .	....	....	....	..	....		....		....	..
75	Gentborpe, Brevet-Major William Maunton.	....	....	....	..	....		....		....	..
76	Grenfell, St. Leiger Murray ..	....	....	....	..	....		....		....	..
77	Green, Lieutenant	....	....	....	..	....		....		....	..
78	Grant, Captain Alexander ..	....	....	....	..	....		....		....	..
79	Gray, James Crump	....	....	....	..	....		....		....	..
80	Gillie, Mr R T	....	....	....	..	....		....		....	..
81	Grant, Mrs. Grace Margaret ..	....	....	....	..	....		....		....	..
82	Gregory, William Hill	....	....	....	..	....		....		....	..
83	Gordon, Lieutenant Frank Drummond.	....	....	....	..	....		....		....	..
84	Greathead, Ambrose ..	....	....	....	..	....		....		....	..
85	Guerrieri, Signor Osvaldo	....	....	....	..	....		....		....	..
86	Gerrard, Captain John	....	....	....	..	....		....		....	..
87	Garrett, James George	....	....	....	..	....		....		....	..
88	Gahan, George Frederick	....	....	....	..	....		....		....	..
89	Grassbie, Lieutenant-Colonel Alexander John	....	....	....	..	....		....		....	..
90	Gray, Archibald	....	....	....	..	....		....		....	..
91	Grant, Lieutenant-Colonel Charles St John	....	....	....	..	....		....		..	..
92	Giles, Lieutenant Robert Brooke ..	..	..	..	..	....		....		....	..
93	Graham, Frederick William ..	....	....	....	..	....		....		....	..
94	Gill, Major Robert ..	....	..	..	..	....		....		....	..
95	Hawke, Lieutenant William ..	....	..	....	..	....		....		....	..
96	Harrington, William ..	..	....	....	..	....		....		..	..
	Carried over ..	....	....	....	....	....		....		....	..

1st July to ber 1911.			Total						Payments from 1st July to 31st December 1911						Balances on 31st December 1911.						
Cash.			Government Securities	Bank or other stock &c., &c.	Cash.				Government Securities.	Bank or other Stock &c., &c., &c.	Cash.				Government Securities	Bank or other Stock &c., &c., &c.	Cash.				
					To Credit.			To Debit.									To Credit.			To Debit.		
Rupees.	Annas.	Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.		Rupees.	Annas.	Pies.		Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.		Serial number.
12,981	8	0	....	..	....			....	....	..	13,081	8	0		....	..	....			....	..	..
306	12	10	....	..	....			....	....	..	306	12	10		....	..	....			....	..	55
89	4	8	....	..	....			....	....	..	89	4	8		....	..	....			....	..	56
133	1	0	....	..	....			....	....	..	133	1	0		....	..	....			....	..	57
173	11	7	....	..	....			....	....	..	173	11	7		....	..	....			....	..	58
76	12	8	....	..	....			....	....	..	76	12	8		....	..	....			....	..	59
100	12	6	....	..	....			....	....	..	100	12	6		....	..	....			....	..	60
156	10	1	....	..	....			....	....	..	156	10	1		....	..	....			....	..	61
98	10	11	....	..	....			....	....	..	98	10	11		....	..	....			....	..	62
244	14	1	....	..	....			....	....	..	244	14	1		....	..	....			....	..	63
58	2	0	....	..	....			....	....	..	58	2	0		....	..	....			....	..	64
129	4	0	....	..	....			....	....	..	129	4	0		....	..	....			....	..	65
80	10	8	....	..	....			....	....	..	80	10	8		....	..	....			....	..	66
91	7	8	....	..	....			....	....	..	91	7	8		....	..	....			....	..	67
292	8	7	....	..	....			....	....	..	292	8	7		....	..	....			....	..	68
178	8	8	....	..	....			....	....	..	178	8	8		....	..	....			....	..	69
1	1	0	....	..	....			....	....	..	1	1	0		....	..	....			....	..	70
59	2	1	....	..	....			....	....	..	59	2	1		....	..	....			....	..	71
87	12	4	....	..	....			....	....	..	87	12	4		....	..	....			....	..	72
188	15	1	....	..	....			....	....	..	188	15	1		....	..	....			....	..	73
178	8	0	....	..	....			....	....	..	178	8	0		....	..	....			....	..	74
82	10	6	....	..	....			....	....	..	82	10	6		....	..	....			....	..	75
84	16	8	....	..	....			....	....	..	84	16	8		....	..	....			....	..	76
98	13	11	....	..	....			....	....	..	98	13	11		....	..	....			....	..	77
0	1	3	....	..	....			....	....	..	0	1	3		....	..	....			....	..	78
15	14	10	....	..	....			....	....	..	73	14	10		....	..	....			....	..	79
82	3	6	....	..	....			....	....	..	82	3	6		....	..	....			....	..	80
24	2	11	....	..	....			....	....	..	24	2	11		....	..	....			....	..	81
102	7	10	....	..	....			....	....	..	103	7	10		....	..	....			....	..	82
100	1	6	....	..	....			....	....	..	183	1	0		....	..	....			....	..	83
204	8	0	....	..	....			....	....	..	204	8	0		....	..	....			....	..	84
188	0	2	....	..	....			....	....	..	188	0	2		....	..	....			....	..	85
268	11	6	....	..	....			....	....	..	256	14	6		....	..	....			....	..	86
61	0	3	....	..	....			....	....	..	56	0	0		....	..	....			....	..	87
620	10	8	....	..	....			....	....	..	120	10	4		....	..	....			....	..	88
58	8	3	....	..	....			....	....	..	54	8	0		....	..	....			....	..	89
378	2	4	....	..	....			....	....	..	378	2	4		....	..	....			....	..	90
8	4	4	....	..	....			....	....	..	8	4	4		....	..	....			....	..	91
48	6	2	....	..	....			....	....	..	48	6	2		....	..	....			....	..	92
32	6	6	....	..	....			....	....	..	32	6	6		....	..	....			....	..	93
374	4	6	....	..	....			....	....	..	374	4	6		....	..	....			....	..	94
628	10	6	....	..	....			....	....	..	628	10	6		....	..	....			....	..	95
188	6	2	....	..	....			....	....	..	188	6	2		....	..	....			....	..	96
68	6	6	....	..	....			....	....	..	68	6	6		....	..	....			....	..	97
78	6	8	....	..	....			....	....	..	78	6	8		....	..	....			....	..	98
812	6	6	....	..	....			....	....	..	812	6	6		....	..	....			....	..	99
206	2	8	....	..	....			....	....	..	206	2	8		....	..	....			....	..	100
45	6	6	....	..	....			....	....	..	45	4	6		....	..	....			....	..	101
379	1	6	....	..	....			....	....	..	379	1	6		....	..	....			....	..	102
68	16	0	....	..	....			....	....	..	68	16	0		....	..	....			....	..	103
70	2	7	....	..	....			....	....	..	70	2	7		....	..	....			....	..	104
2,600	1	6	....	..	....			....	....	..	1,600	1	6		....	..	....			....	..	105
40	12	4	....	..	....			....	....	..	40	12	4		....	..	....			....	..	106
188	16	1	....	..	....			....	....	..	138	16	1		....	..	....			....	..	107
96	2	11	....	..	....			....	....	..	96	2	11		....	..	....			....	..	108
2,077	11	0	....	..	....			....	....	..	2,077	11	0		....	..	....			....	..	109
148	0	0	....	..	....			....	....	..	148	0	0		....	..	....			....	..	110
48	0	11	....	..	....			....	....	..	48	0	11		....	..	....			....	..	111
692	14	4	....	..	....			....	....	..	692	14	4		....	..	....			....	..	112
88	6	6	....	..	....			....	....	..	88	6	3		....	..	....			....	..	113
216	2	0	....	..	....			....	....	..	216	2	0		....	..	....			....	..	114
26,185	4	6	....	..	....			....	....	..	26,185	4	6		....	..	....			....	..	

Serial number	ESTATES.	Date of administration.	Date of closing.	Balance on 30th June 1911.					Receipts from 31st December 1911.	
				Government Securities.	Bank of place stock, &c., and Indian Government securities.	Cash.			Government Securities.	Bank or other stock, &c., &c.
						To Credit.		To Debit.		
				Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.	Rupees.	
	Brought forward ..	....	....	....	....	....		....	....	....
117	Hall, Ensign Frederick George ..	....	....	....	....	....		....	....	....
118	Hawkins, William Brown	....	....	....	....	....		....	....	....
119	Halbert, George James William ..	....	....	....	....	....		....	....	....
120	Harris, Lieutenant Alexander Mackay	....	....	....	....	....		....	....	....
121	Hill, Lieutenant Henry David ..	....	....	....	....	....		....	....	....
122	Hands, Brevet-Colonel Frederick Wright ..	....	....	....	....	....		....	....	....
123	Hopley, Mrs Elizabeth Ann ..	....	....	....	....	....		....	....	....
124	Hill, Mrs Jane	....	....	....	....	....		....	....	....
125	Hands, Lieutenant William Eugene Perrillieux.	....	....	....	....	....		....	....	....
126	Hitmoor, Captain Robert Crompton Barcebridge.	....	....	....	....	....		....	....	....
127	Horsk Surgeon Major John Andrew.	....	....	....	....	....		....	....	....
128	Halhead, Lieutenant Charles Metcalfe ..	....	....	....	....	....		....	....	....
129	Hope, Captain Frederick Harry ..	....	....	....	....	....		....	....	....
130	Hawker, Pensioned Private William.	....	....	....	....	....		....	....	....
131	Hall, Francis Edward	....	....	....	....	....		....	....	....
132	Hall, Captain Alfred	....	....	....	....	....		....	....	....
133	Hanbury, Captain Charles Edward ..	....	....	....	....	....		....	....	....
134	Hindle, Lieutenant-Colonel John William ..	....	....	....	....	....		....	....	....
135	Hamly, Mrs. Juliana Jane ..	....	....	....	....	....		....	....	....
136	Harris, Charles Stuart	....	....	....	....	....		....	....	....
137	Isacke, Lieutenant Mathew Henry George.	....	....	....	....	....		....	....	....
138	Ireland, Brigadier-General Charles ..	....	....	....	....	....		....	....	....
139	James, Captain John	....	....	....	....	....		....	....	....
140	Johnstone, Lieutenant-Colonel John.	....	....	....	....	....		....	....	....
141	Joyce, Captain Alfred	....	....	....	....	....		....	....	....
142	Jones, Captain Arthur Chauvel ..	....	....	....	....	....		....	....	....
143	Johnson, Assistant Surgeon Samuel Griffith ..	....	....	....	....	....		....	....	....
144	Jarvis, Thomas	....	....	....	....	....		....	....	....
145	James, Samuel	....	....	....	....	....		....	....	....
146	Johnson, Lieutenant Henry Stephenson.	....	....	....	....	....		....	....	....
147	Jupp, Stanley	....	....	....	....	....		....	....	....
148	Kemp, Assistant Surgeon Robert Davidson.	....	....	....	....	....		....	....	....
149	Layard, Lieutenant and Adjt. Augustus Villiers.	....	....	....	....	....		....	....	....
150	Lambert, Walter Elliot	....	....	....	....	....		....	....	....
151	Lee Thomas	....	....	....	....	....		....	....	....
152	Lewin, Major Granville, Frederick John.	....	....	....	....	....		....	....	....
153	Laney, Benjamin Williams	....	....	....	....	....		....	....	....
154	Lyall Robert	....	....	....	....	....		....	....	....
155	Maxton, Captain James	....	....	....	....	....		....	....	....
156	MacDonald, Lieutenant Alexander ..	....	....	....	....	....		....	....	....
157	Marklove, Brevet Captain Robert ..	....	....	....	....	....		....	....	....
158	Morris, Thomas	....	....	....	....	....		....	....	....
159	Money, Lieutenant Rowland William Taylor ..	....	....	....	....	....		....	....	....
160	McBain, Mrs Mary	....	....	....	....	....		....	....	....
161	McTaggart, John	....	....	....	....	....		....	....	....
162	Mutlow, Lieutenant Richard Byam.	....	....	....	....	....		....	....	....
163	Mackinnon, Captain Donald William ..	....	....	....	....	....		....	....	....
164	MacDonald, Lieutenant Charles Edward William Chambers ..	....	....	....	....	....		....	....	....
165	Mackechnie Lieutenant Donald ..	....	....	....	....	....		....	....	....
166	McNeil, Lieutenant Malcolm ..	....	....	....	....	....		....	....	....
167	Metcalfe, Captain Darlymple ..	....	....	....	....	....		....	....	....
168	Miller, Captain Thomas Hamilton Lindsay.	....	....	....	....	....		....	....	....
169	Middleton, Major John Charles ..	....	....	....	....	....		....	....	....
170	Mauclarke, Charles D.	....	....	....	....	....		....	....	....
171	Mogan, Henry	....	....	....	....	....		....	....	....
	Carried over ..	....	....	....	....	....		....	....	....

1st July to 31st December 1911.			Total.						Payments from 1st July to 31st December 1911.						Balance on 31st December 1911.						
Cash.			Government Securities.	Bank or other stock, &c., &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c.	Cash.				
					To Credit.			To Debit.									To Credit.			To Debit.		
Rupees.	Annas.	Pies.	Rupees.	Rupees.	Rupees.	Annas.	Pies.	Rupees.	Rupees.	Rupees.	Rupees.	Annas.	Pies.	Rupees.	Rupees.	Rupees.	Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Serial number.
26,165	4	3	...	..	.....			.....	...	..	26,165	4	3	....	..	....			....			
45	4	3	...	..	.....			.....	.....	..	45	4	3	....	..	....			....			117
84	1	3	...	..	.....			.....	.....	..	84	1	3	....	..	....			....			118
78	7	3	...	..	.....			.....	.....	..	78	7	3	....	..	....			....			119
148	14	12	...	..	.....			.....	.....	..	148	14	12	....	..	....			....			120
81	0	6	...	..	.....			.....	.....	..	81	0	6	....	..	....			....			121
1,004	12	4	...	..	.....			.....	.....	..	1,004	12	4	....	..	....			....			122
812	12	12	...	..	.....			.....	.....	..	812	12	12	....	..	....			....			123
32	2	2	...	..	.....			.....	.....	..	32	2	2	....	..	....			....			124
861	6	7	...	..	.....			.....	.....	..	861	6	7	....	..	....			....			125
72	15	9	...	..	.....			.....	.....	..	72	15	9	....	..	....			....			126
2,239	2	0	...	..	.....			.....	.....	..	2,239	2	0	....	..	....			....			127
183	14	8	...	..	.....			.....	.....	..	183	14	8	....	..	....			....			128
164	7	9	...	..	.....			.....	.....	..	164	7	9	....	..	....			....			129
44	0	7	...	..	.....			.....	.....	..	44	0	7	....	..	....			....			130
53	9	4	...	..	.....			.....	.....	..	53	3	4	....	..	....			....			131
54	3	3	...	..	.....			.....	.....	..	54	3	3	....	..	....			....			132
45	3	11	...	..	.....			.....	.....	..	45	3	11	....	..	....			....			133
...			...	..	.....			.....	.....	..	....			....	..	....			....			134
3	3	6	...	..	.....			.....	.....	..	3	3	6	....	..	....			....			135
0	1	6	...	..	.....			.....	.....	..	0	1	6	....	..	....			....			136
130	3	6	...	..	.....			.....	.....	..	130	3	6	....	..	....			....			137
485	3	3	...	..	.....			.....	.....	..	485	3	3	....	..	....			....			138
70	4	5	...	..	.....			.....	.....	..	70	4	5	....	..	....			....			139
366	15	2	...	..	.....			.....	.....	..	366	15	2	....	..	....			....			140
80	4	3	...	..	.....			.....	.....	..	80	4	3	....	..	....			....			141
108	1	3	...	..	.....			.....	.....	..	108	1	3	....	..	....			....			142
41	0	3	...	..	.....			.....	.....	..	41	0	3	....	..	....			....			143
31	6	9	...	..	.....			.....	.....	..	31	6	9	....	..	....			....			144
77	3	13	...	..	.....			.....	.....	..	77	3	13	....	..	....			....			145
95	2	11	...	..	.....			.....	.....	..	95	2	11	....	..	....			....			146
53	15	2	...	..	.....			.....	.....	..	53	15	2	....	..	....			....			147
44	5	7	...	..	.....			.....	.....	..	44	5	7	....	..	....			....			148
249	3	3	...	..	.....			.....	.....	..	249	3	3	....	..	....			....			149
101	12	3	...	..	.....			.....	.....	..	101	12	3	....	..	....			....			150
35	11	3	...	..	.....			.....	.....	..	35	11	3	....	..	....			....			151
68	3	3	...	..	.....			.....	.....	..	68	3	3	....	..	....			....			152
11	11	11	...	..	.....			.....	.....	..	11	11	11	....	..	....			....			153
295	15	10	...	..	.....			.....	.....	..	295	15	10	....	..	....			....			154
41	3	3	...	..	.....			.....	.....	..	41	3	3	....	..	....			....			155
63	12	1	...	..	.....			.....	.....	..	63	12	1	....	..	....			....			156
43	3	12	...	..	.....			.....	.....	..	43	3	12	....	..	....			....			157
81	4	10	...	..	.....			.....	.....	..	81	4	10	....	..	....			....			158
145	3	3	...	..	.....			.....	.....	..	145	3	3	....	..	....			....			159
42	4	5	...	..	.....			.....	.....	..	42	4	5	....	..	....			....			160
73	14	10	...	..	.....			.....	.....	..	73	14	10	....	..	....			....			161
133	14	0	...	..	.....			.....	.....	..	133	14	0	....	..	....			....			162
138	3	6	...	..	.....			.....	.....	..	138	3	6	....	..	....			....			163
205	3	5	...	..	.....			.....	.....	..	205	3	5	....	..	....			....			164
262	3	5	...	..	.....			.....	.....	..	262	3	5	....	..	....			....			165
892	2	10	...	..	.....			.....	.....	..	892	2	10	....	..	....			....			166
842	3	1	...	..	.....			.....	.....	..	842	3	1	....	..	....			....			167
114	3	4	...	..	.....			.....	.....	..	114	3	4	....	..	....			....			168
526	3	5	...	..	.....			.....	.....	..	526	3	5	....	..	....			....			169
347	1	10	...	..	.....			.....	.....	..	347	1	10	....	..	....			....			170
179	4	5	...	..	.....			.....	.....	..	179	4	5	....	..	....			....			171
28,254	3	1	...	..	.....			.....	.....	..	28,254	3	1	....	..	....			....			

Serial number.	ESTATES	Date of Administration.	Date of closing.	Balances on 30th June 1913						Receipts from 31st December	
				Government securities	Bank or other Stocks, &c., not being Government Securities.	Cash.				Government Securities	Bank or other Stocks, &c., &c.
						To Credit.			To Debit.		
				Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees	
	Brought forward ..	....	....	....	....	....			....	....	....
172	Moorooguppah Chetty Thoppakady Coimbatore	....	....	....	....	....			....	....	....
173	Mucllowell, Lieut-Col. (Brigadier-General).	....	....	....	....	....			....	....	....
174	McCully Lieutenant Colonel Alexander.	....	....	....	....	....			....	....	....
175	Noble Lieutenant G. W. ..	....	....	....	....	....			....	....	....
176	Nicolay, Captain Thomas Frederick.	....	....	....	....	....			....	....	....
177	Nicholls Lieutenant Henry James	....	....	....	....	....			....	....	....
178	Nelson, Lieutenant Robert ..	....	....	....	....	....			....	....	....
179	Nerfer, Benjamin Thomas ..	....	....	....	....	....			....	....	....
180	New, William Henry	....	....	....	....	....			....	....	....
181	Nell, Mrs. Ann mmah ..	....	....	....	....	....			....	....	....
182	Nidham, Lieutenant Robert Bird ..	....	....	....	....	....			....	....	....
183	Oakes, Captain Thomas George ..	....	....	....	....	....			....	....	....
184	Oliver, George	....	....	....	....	....			....	....	....
185	O'Laughlin Patrick	....	....	....	....	....			....	....	....
186	O'Connor, Michael	....	....	....	....	....			....	....	....
187	Orr, Alexander	....	....	....	....	....			....	....	....
188	O'Flynn, James Thomas	....	....	....	....	....			....	....	....
189	Osborne, Quartermaster Francis William.	....	....	....	....	....			....	....	....
190	Ormsby, Captain Hamilton Crawley	....	....	....	....	....			....	....	....
191	Oakes, ajor Augustus Richard	....	....	....	....	....			....	....	....
192	Preston, Captain William	....	....	....	....	....			....	....	....
193	Payson, Lieutenant Wynne James	....	....	....	....	....			....	....	....
194	Pellew, Lieutenant The Hon'ble Percy Taylor.	....	....	....	....	....			....	....	....
195	Perrett, Montague William ..	....	....	....	....	....			....	....	....
196	Palmer, Assistant Surgeon James Edward	....	....	....	....	....			....	....	....
197	Power, Lieutenant Henry Prendergast	....	....	....	....	....			....	....	....
198	Pogson, Captain Charles Daniel	....	....	....	....	....			....	....	....
199	Palmer, Lieutenant Hastings Little	....	....	....	....	....			....	....	....
200	Pirdie, James	....	....	....	....	....			....	....	....
201	Perry, Joseph, A ..	....	....	....	....	....			....	....	....
202	Parthasarathy Iyengar Cherry-pooram Veeravally.	....	....	....	....	....			....	....	....
203	Pate, Lieutenant Frederick William	....	....	....	....	....			....	....	....
204	Pogson, Mr. S. E	....	....	....	....	....			....	....	....
205	Plimbe, Montague Grosvenor ..	....	....	....	....	....			....	....	....
206	Rose, Lieutenant-Colonel Alexander.	....	....	....	....	....			....	....	....
207	Ricks John	....	....	....	....	....			....	....	....
208	Rolland, Captain Charles William	....	....	....	....	....			....	....	....
209	Robson, Captain Felix	....	....	....	....	....			....	....	....
210	Ross, Captain George	....	....	....	....	....			....	....	....
211	Robertson, Ensign Archibald ..	....	....	....	....	....			....	....	....
212	Rutherford Surgeon Cornelius Clarke.	....	....	....	....	....			....	....	....
213	Robs, Mrs. Dorothea Lawson ..	....	....	....	....	....			....	....	....
214	Rowland, Henry	....	....	....	....	....			....	....	....
215	Ross, Joseph Mack	....	....	....	....	....			....	....	....
216	Ross, Joseph Benjamin	....	....	....	....	....			....	....	....
217	Robertson, Assistant Apothecary Charles	....	....	....	....	....			....	....	....
218	Remaux, Etienne Henri ..	....	....	....	....	....			....	....	....
219	Russell, Lieutenant Robert Henry ..	....	....	....	....	....			....	....	....
220	Ravanagah Chetty, Satpat ..	....	....	....	....	....			....	....	....
221	Rhenius, Lieutenant Charles James Elphinstone	....	....	....	....	....			....	....	....
222	Roberts, Major Archibald Henry	....	....	....	....	....			....	....	....
223	Ross, Surgeon Major Aeneas Macleod	....	....	....	....	....			....	....	....
224	Stephens, William	....	....	....	....	....			....	....	....
225	Scott, Thomas	....	....	....	....	....			....	....	....
226	Steel, Assistant Surgeon James Black	....	....	....	....	....			....	....	....
227	Steel, Captain Thomas William ..	....	....	....	....	....			....	....	....
228	Stoddart, Lieutenant J	....	....	....	....	....			....	....	....
229	Shanahan, Lieutenant Richard ..	....	....	....	....	....			....	....	....
230	Snow, Colonel Edward Winterton ..	....	....	....	....	....			....	....	....
231	Smith, Colonel Henry Frances ..	....	....	....	....	....			....	....	....
232	Spry, Lieutenant-Colonel William Buck.	....	....	....	....	....			....	....	....
233	Stuart, Lieutenant Hinton ..	....	....	....	....	....			....	....	....
234	Stevens, Captain Charles Bethune ..	....	....	....	....	....			....	....	....
235	Scott Major Ralph Reid	....	....	....	....	....			....	....	....
236	Stewart, James Robert	....	....	....	....	....			....	....	....
237	[illegible], Lieutenant F. E. ..	....	....	....	....	....			....	....	....
	Carried over ..	....	....	....	....	....			....	....	....

1st July to Dec 1911.	Total.				Payments from 1st July to 31st December 1911.			Balance on 31st December 1911.				
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash	Government Securities.	Bank or other Stock, &c., &c.	Cash		Serial number
			To credit.	To debit.						To credit	To debit	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	
33,054 6 1	.. .	..	....	....	....	..	33,054 6 1	....	..	....	....	
84 10 10	....	..	....	....	....	..	84 10 10	....	..	....	....	172
90 11 6	....	..	....	..	..	..	90 11 6	..	..	....	....	173
1 2 6	....	..	....	....	....	..	1 2 6	....	..	..	....	174
27 11 6	....	..	....	....	....	..	27 11 6	....	..	....	....	175
1,016 8 1	....	..	....	....	....	..	1,016 8 1	....	..	....	....	176
119 4 6	....	..	....	....	....	..	119 4 6	....	..	....	....	177
42 8 1	....	..	....	....	....	..	42 8 1	....	..	....	....	178
84 1 5	....	..	....	....	....	..	84 1 5	....	..	....	....	179
164 7 3	....	..	....	....	....	..	164 7 3	....	..	....	....	180
23 1 9	....	..	....	....	....	..	23 1 9	....	..	....	....	181
2 0 9	....	..	....	....	....	..	2 0 9	....	..	....	....	182
193 2 0	....	..	....	....	....	..	193 2 0	....	..	....	....	183
215 4 11	....	..	....	....	....	..	215 4 11	....	..	....	....	184
660 14 8	....	..	....	....	....	..	660 14 8	....	..	....	....	185
339 3 4	....	..	....	....	....	..	339 3 4	....	..	....	....	186
160 12 6	....	..	....	....	....	..	160 12 6	....	..	....	....	187
62 13 4	....	..	....	....	....	..	62 13 4	....	..	....	....	188
306 5 4	....	..	....	....	....	..	306 5 4	....	..	....	....	189
46 0 10	....	..	....	....	....	..	46 0 10	....	..	....	....	190
72 15 9	....	..	....	....	....	..	72 15 9	....	..	....	....	191
48 14 2	....	..	....	....	....	..	48 14 2	....	..	....	....	192
61 11 11	....	..	....	....	....	..	61 11 11	....	..	....	....	193
196 13 4	....	..	....	....	....	..	196 13 4	....	..	....	....	194
72 15 9	....	..	....	....	....	..	72 15 9	....	..	....	....	195
61 11 11	....	..	....	....	....	..	61 11 11	....	..	....	....	196
548 1 3	....	..	....	....	....	..	548 1 3	....	..	....	....	197
60 9 10	....	..	....	....	....	..	60 9 10	....	..	....	....	198
162 4 10	....	..	....	....	....	..	162 4 10	....	..	....	....	199
377 15 3	....	..	....	....	....	..	377 15 3	....	..	....	....	200
77 9 10	....	..	....	....	....	..	77 9 10	....	..	....	....	201
1,233 0 3	....	..	....	....	....	..	1,233 0 3	....	..	....	....	202
54 6 3	....	..	....	....	....	..	54 6 3	....	..	....	....	203
33 4 1	....	..	....	....	....	..	33 4 1	....	..	....	....	204
42 8 1	....	..	....	....	....	..	42 8 1	....	..	....	....	205
47 3 11	....	..	....	....	....	..	47 3 11	....	..	....	....	206
90 9 10	....	..	....	....	....	..	90 9 10	....	..	....	....	207
125 6 11	....	..	....	....	....	..	125 6 11	....	..	....	....	208
74 13 6	....	..	....	....	....	..	74 13 6	....	..	....	....	209
108 11 7	....	..	....	....	....	..	108 11 7	....	..	....	....	210
146 5 1	....	..	....	....	....	..	146 5 1	....	..	....	....	211
837 7 3	....	..	....	....	....	..	837 7 3	....	..	....	....	212
31 0 6	....	..	....	....	....	..	31 0 6	....	..	....	....	213
29 11 1	....	..	....	....	....	..	29 11 1	....	..	....	....	214
188 3 1	....	..	....	....	....	..	188 3 1	....	..	....	....	215
110 14 2	....	..	....	....	....	..	110 14 2	....	..	....	....	216
36 10 4	....	..	....	....	....	..	36 10 4	....	..	....	....	217
142 2 10	....	..	....	....	....	..	142 2 10	....	..	....	....	218
94 4 1	....	..	....	....	....	..	94 4 1	....	..	....	....	219
1,232 0 9	....	..	....	....	....	..	1,232 0 9	....	..	....	....	220
83 8 8	....	..	....	....	....	..	83 8 8	....	..	....	....	221
45 4 8	....	..	....	....	....	..	45 4 8	....	..	....	....	222
6 6 6	....	..	....	....	....	..	6 6 6	....	..	....	....	223
46 3 1	....	..	....	....	....	..	46 3 1	....	..	....	....	224
53 6 9	....	..	....	....	....	..	53 6 9	....	..	....	....	225
111 13 1	....	..	....	....	....	..	111 13 1	....	..	....	....	226
67 7 4	....	..	....	....	....	..	67 7 4	....	..	....	....	227
149 11 3	....	..	....	....	....	..	149 11 3	....	..	....	....	228
38 13 6	....	..	....	....	....	..	38 13 6	....	..	....	....	229
429 12 5	....	..	....	....	....	..	429 12 5	....	..	....	....	230
76 11 1	....	..	....	....	....	..	76 11 1	....	..	....	....	231
98 13 11	....	..	....	....	....	..	98 13 11	....	..	....	....	232
77 9 10	....	..	....	....	....	..	77 9 10	....	..	....	....	233
87 13 4	....	..	....	....	....	..	87 13 4	....	..	....	....	234
46 3 1	....	..	....	....	....	..	46 3 1	....	..	....	....	235
147 13 7	....	..	....	....	....	..	147 13 7	....	..	....	....	236
104 14 3	....	..	....	....	....	..	104 14 3	....	..	....	....	237
50,281 4 7	....	..	....	....	....	.	50,281 4 7	....	..	....	....	

Serial number	ESTATES.	Date of Administration	Date of closing.	Balance on 30th June 1911.					Receipts from 1st Decem.	
				Government Securities.		Cash			Government Securities.	
						To Credit.		To Debit		
				Rupees.	Bonds or other stocks, &c., not being Government securities.	Rupees. Annas. Pies.		Rupees. Annas. Pies.	Rupees.	Bonds or other stocks, &c., &c.
	Brought forward ..	....	....	....	....	....		....	....	..
239	Sahne Joseph	....	....	....	....	....		....	....	..
240	Salmon, Richard James	....	....	....	....	....		....	....	..
240	Shakespear, Brevet-Captain William Rice.	....	....	....	....	....		....	....	..
241	Sinclair, Captain John Michael D'Courcy.	....	....	....	....	....		....	....	..
242	Simpson, Bridge James	....	....	....	....	....		....	....	..
243	Smith, Major John Wynn ..	....	....	....	....	....		....	....	..
244	Soma, Major William	....	....	....	....	....		....	....	..
245	Somerville, Captain John James	....	....	....	....	....		....	....	..
246	Street, Lieutenant John Leigh (wife).	....	....	....	....	....		....	....	..
247	Shawe, Lieutenant St. John Charles.	....	..	....	....	....		....	....	..
248	Shamsoon Lal	....	....	....	....	....		....	....	..
249	Simpson, Major John	....	....	....	....	....		....	....	..
250	Sinclair, Robert Craigie ..	....	....	....	....	....		....	....	..
251	Steer, Captain Edmund Gilbert ..	....	....	....	....	....		....	....	..
252	Steel, Edmund Henry Turner ..	....	....	....	....	....		....	....	..
253	Stanton, Assistant Surgeon John ..	....	....	....	....	....		....	....	..
254	Stuart, Captain and Brevet Major Robert Rodney.	....	....	....	....	....		....	....	..
255	Stott, Septimus A.	....	....	....	....	....		....	....	..
256	Stewart, Surgeon-Major Abraham Augustus.	....	....	....	....	....		....	....	..
257	Sheppard Harry	....	....	....	....	....		....	....	..
258	Shewar, James McLaurin	....	....	....	....	....		....	....	..
259	Sayers, Rev James Johnson Brydges.	....	....	....	....	....		....	....	..
260	Salmon, Lieutenant-General William Brooke.	....	....	....	....	....		....	....	..
261	Shaw, Edwin Willoughby	....	....	....	....	....		....	....	..
262	Stephenson Wilma	....	....	....	....	....		....	....	..
263	Taylor, Lieutenant Joseph	....	....	....	....	....		....	....	..
264	Thomas, Captain George Huddleston.	....	....	....	....	....		....	....	..
265	Tapp, Captain Marcus Thomas ..	....	....	....	....	....		....	....	..
266	Tottenham, Captain Ashley ..	....	....	....	....	....		....	....	..
267	Turner, Lieutenant Alexander Fraser.	....	....	....	....	....		....	....	..
268	Tees, Charles Marsh	....	....	....	....	....		....	....	..
269	Turpie, Captain Simon	....	....	....	....	....		....	....	..
270	Tearing, Francis	....	....	....	....	....		....	....	..
271	Turner, Major Charles James Alexander.	....	....	....	....	....		....	....	..
272	Tyrrell, Captain Denis Richard Henry.	....	....	....	....	....		....	....	..
273	Teed, Captain Henry John Egmont.	....	....	....	....	....		....	....	..
274	Thorn, Apothecary Robert John	....	....	....	....	....		....	....	..
275	Todd, Arch. Sol Lawson	....	....	....	....	....		....	....	..
276	Upjohn, Lieutenant Henry Wilmot.	....	....	....	....	....		....	....	..
277	Underwood, John F	....	....	....	....	....		....	....	..
278	Varlo, Captain Henry John ..	....	....	....	....	....		....	....	..
279	Vernon, Captain-Colonel John Richardson.	....	....	....	....	....		....	....	..
280	Vesey, Captain James Henry Alfred.	....	....	....	....	....		....	....	..
281	Vigar, Paul	....	....	....	....	....		....	....	..
282	Wallis, Captain Arthur	....	....	....	....	....		....	....	..
283	Wallace, Lieutenant George ..	....	....	....	....	....		....	....	..
284	Walker, Reverend George	....	....	....	....	....		....	....	..
285	Ward, Lieutenant and Brevet-Captain Eric.	....	....	....	....	....		....	....	..
286	White, Captain J. J.	....	....	....	....	....		....	....	..
287	Archer, Reuben Francis ..	....	....	....	....	....		....	....	..
288	Wilson, Lieutenant-Colonel John ..	....	....	....	....	....		....	....	..
289	Wingfield, Captain Norbert ..	....	....	....	....	....		....	....	..
290	Watford Peak, Daniel Joshua ..	....	....	....	....	....		....	....	..
291	Wynne, Lieutenant William ..	....	....	....	....	....		....	....	..
292	Wrinsard, Lieut.-George Walter Hancock.	....	....	....	....	....		....	....	..
293	Walsh, Lieutenant William Lucas.	....	....	....	....	....		....	....	..
294	Wilson, John Halloway Fairy ..	....	....	....	....	....		....	....	..
295	Ayre, William	....	....	....	....	....		....	....	..
296	Webster, Captain George Pierson ..	....	....	....	....	....		....	....	..
297	Wyse, Alexander	....	....	....	....	....		....	....	..
298	Ward, Brevet-Lieut.-Colonel Arthur.	....	....	....	....	....		....	....	..
	Total ..	....	....	....	....	....		....	....	..

1st July to her 1911.	Total.				Payments from 1st July to 31st December 1911.			Balance on 31st December 1911.				Serial number.
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		
			To Credit.	To Debit.						To Credit.	To Debit.	
Rupees. Annas. Pies.	Rupees.	Rupees.	Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.	Rupees.	Rupees. Annas. Pies.	Rupees.	Rupees.	Rupees. Annas. Pies.	Rupees. Annas. Pies.	
50,281 4 7	..	..	..	..	..	..	50,281 4 7	..	..	..	..	
76 12 2	..	..	..	..	..	..	76 12 2	..	..	..	..	238
428 2 4	..	..	..	..	..	..	428 2 4	..	..	..	..	239
236 9 10	..	..	..	..	..	..	236 9 10	..	..	..	..	240
1,186 13 2	..	..	..	..	..	..	1,186 13 2	..	..	..	..	241
187 12 6	..	..	..	..	..	..	187 12 6	..	..	..	..	242
112 11 6	..	..	..	..	..	..	112 11 6	..	..	..	..	243
456 9 9	..	..	..	..	..	..	456 9 9	..	..	..	..	244
155 3 11	..	..	..	..	..	..	155 3 11	..	..	..	..	245
132 4 2	..	..	..	..	..	..	132 4 2	..	..	..	..	246
180 3 1	..	..	..	..	..	..	180 3 1	..	..	..	..	247
46 4 6	..	..	..	..	..	..	46 4 6	..	..	..	..	248
48 4 6	..	..	..	..	..	..	48 4 6	..	..	..	..	249
129 5 11	..	..	..	..	..	..	129 5 11	..	..	..	..	250
26 0 6	..	..	..	..	..	..	26 0 6	..	..	..	..	251
42 7 11	..	..	..	..	..	..	42 7 11	..	..	..	..	252
33 4 1	..	..	..	..	..	..	33 4 1	..	..	..	..	253
96 1 6	..	..	..	..	..	..	96 1 6	..	..	..	..	254
44 6 7	..	..	..	..	..	..	44 6 7	..	..	..	..	255
99 12 8	..	..	..	..	..	..	99 12 8	..	..	..	..	256
621 4 0	..	..	..	..	..	..	621 4 0	..	..	..	..	257
78 7 6	..	..	..	..	..	..	78 7 6	..	..	..	..	258
152 15 6	..	..	..	..	..	..	152 15 6	..	..	..	..	259
0 12 7	..	..	..	..	..	..	0 12 7	..	..	..	..	260
64 15 1	..	..	..	..	..	..	64 15 1	..	..	..	..	261
8 8 11	..	..	..	..	..	..	8 8 11	..	..	..	..	262
46 10 3	..	..	..	..	..	..	46 10 3	..	..	..	..	263
432 8 7	..	..	..	..	..	..	432 8 7	..	..	..	..	264
98 14 1	..	..	..	..	..	..	98 14 1	..	..	..	..	265
72 2 5	..	..	..	..	..	..	72 2 5	..	..	..	..	266
99 14 1	..	..	..	..	..	..	99 14 1	..	..	..	..	267
1,479 11 3	..	..	..	..	..	..	1,479 11 3	..	..	..	..	268
45 4 6	..	..	..	..	..	..	45 4 6	..	..	..	..	269
40 10 3	..	..	..	..	..	..	40 10 3	..	..	..	..	270
55 0 11	..	..	..	..	..	..	55 0 11	..	..	..	..	271
38 13 13	..	..	..	..	..	..	38 13 13	..	..	..	..	272
84 6 3	..	..	..	..	..	..	84 6 3	..	..	..	..	273
176 7 9	..	..	..	..	..	..	176 7 9	..	..	..	..	274
13 12 7	..	..	..	..	..	..	13 12 7	..	..	..	..	275
108 15 3	..	..	..	..	..	..	108 15 3	..	..	..	..	276
49 14 2	..	..	..	..	..	..	49 14 2	..	..	..	..	277
78 11 1	..	..	..	..	..	..	78 11 1	..	..	..	..	278
136 8 2	..	..	..	..	..	..	136 8 2	..	..	..	..	279
818 15 2	..	..	..	..	..	..	818 15 2	..	..	..	..	280
0 13 3	..	..	..	..	..	..	0 13 3	..	..	..	..	281
468 7 8	..	..	..	..	..	..	468 7 8	..	..	..	..	282
187 11 6	..	..	..	..	..	..	187 11 6	..	..	..	..	283
255 3 4	..	..	..	..	..	..	255 3 4	..	..	..	..	284
39 11 7	..	..	..	..	..	..	39 11 7	..	..	..	..	285
108 11 7	..	..	..	..	..	..	108 11 7	..	..	..	..	286
91 10 3	..	..	..	..	..	..	91 10 3	..	..	..	..	287
255 10 4	..	..	..	..	..	..	255 10 4	..	..	..	..	288
25 13 8	..	..	..	..	..	..	25 13 8	..	..	..	..	289
11 2 5	..	..	..	..	..	..	11 2 5	..	..	..	..	290
88 11 1	..	..	..	..	..	..	88 11 1	..	..	..	..	291
630 6 7	..	..	..	..	..	..	630 6 7	..	..	..	..	292
64 10 10	..	..	..	..	..	..	64 10 10	..	..	..	..	293
79 3 7	..	..	..	..	..	..	79 3 7	..	..	..	..	294
146 14 10	..	..	..	..	..	..	146 14 10	..	..	..	..	295
317 2 3	..	..	..	..	..	..	317 2 3	..	..	..	..	296
75 12 4	..	..	..	..	..	..	75 12 4	..	..	..	..	297
174 9 8	..	..	..	..	..	..	174 9 8	..	..	..	..	298
61,530 2 3	....	..	....	....	..	..	61,530 2 3	..	..	....	....	

Serial number.	ESTATES.	Date of Administration.	Date of Closing.	Balances on 30th June 1911					Receipts from 31st Decem	
				Government Securities.	Stock &c., not being Government Securities.	Cash.			Government Securities.	Stock &c.,
						To Credit		To Debit.		
				Rupees.	Bank or other &c., not being Government Securities.	Rupees	Annas Pies.	Rupees. Annas Pies.	Rupees	Bank or other &c.,
	Brought forward									
799	Watson, Gerald Reid									
800	Wilson, Colonel Francis John									
801	Wood, Major Herbert William									
802	Wyer, Brigadier-General Thomas Henry									
803	Walker, Henry William									
804	Yaldwin, Lieutenant Reginald Henry									
805	Yates, Captain and Brevet-Lieut-Col Edwin.									
	Carried over									

Administrator-General's Office, Madras,
21st December 1911

1st July to Dec 1911	Total						Payment from 1st July to 31st December 1911			Balances on 31st December 1911.						
Cash.	Government Securities.	Bank or other stock &c. &c. &c.	Cash				Government Securities.	Bank or other stock &c. &c. &c.	Cash	Government Securities.	Bank or other stock &c. &c. &c.	Cash.				Serial number.
			To Credit			To Debit						To Credit.		To Debit.		
Rupees. Annas Pies.	Rupees.	Rupees.	Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	Rupees.	Rupees. Annas. Pies.	Rupees.	Rupees.	Rupees.	Annas. Pies.	Rupees.	Annas. Pies.	
61,830 2 3	....	..	.			.			61,830 2 3	....	..	....		....		
141 6 2	..	..	.			.		..	141 6 2	..	..	.		.		299
75 13 9	..	..	.			.		..	75 13 9	..	..	.		.		300
264 1 11	..	..	.			.		..	264 1 11	..	..	.		.		301
3 4 4	..	..	.			.		..	3 4 4	..	..	.		.		302
1 10 6	..	..	.			.		..	1 10 6	..	..	.		.		303
146 1 3	..	..	.			.		..	146 1 3	..	..	.		.		304
60 13 8	..	..	.			.		..	60 13 8	..	..	.		.		305
62,207 3 9	..	..	.			.		..	62,207 3 9	..	..					

O. E. ODGERS,
Administrator-General of Madras.

SCHEDULE of all ESTATES whereof the FINAL BALANCES have been paid to the PERSONS the AMOUNT of such BALANCES, and the PERSONS to whom paid,

NAME OF ESTATE	Date of Administration	Date of Payment	Government Security	Other Securities.
		1911.		
Bride, C. L.	1910 November 11	July 4	....	....
Bowe, Lieutenant Colonel John	1912 May 4	August 4	....	....
		August 16	....	19,000
Cathiravelee Mudaliyar, S. . . .	1900 November 12 .	September 6	....	....
D. E. Vallatoy, Major J. ..	1910 August 26	September 6	....	....
D. Santos	..	October 9	....	....
Hart, Mrs. R.	1905 September 12	July 10	..	....
Hay, Alexander	1911 April 27	July 21	....	....
Key, Lieutenant J. A . .	1909 October 8	August 1	..	....
		August 17	....	....
		August 18	....	....
		August 31	....	....
Marsh, A. E.	1911 August 3	November 24	....	....
Molloy, F. S.	1910 September 2	August 22	....	....
		August 30		
Pearn, E. J.	1907 August 5	August 22	....	....
Rajagopal Mudaly, C.	1911 February 17	July 27	....	....
Sivagnana Pandaraya Naicker Sannidhi.	1911 March 24	July 8	....	....
Veerabadra Reddy, P.	1909 April 22	October 4	....	....
Vickers, Miss F.	1905 August 22	August 2	....	....
	1911 February 17	November 15	....	....

Administrator-General's Office, Madras,
21st December 1911.

entitled to the same during the period of six months ending 31st December 1911, specifying prepared in accordance with section 44 of Act II of 1874.

Cash.			Parties to whom paid
Rs.	A.	P.	
5,859	1	6	Remitted to the India Office, London, for payment to Mr. A. M Scott and Major C. L. D. Monro as executors to the will, the balance of the Estate
598	7	6	Remitted to the India Office, London, for payment to Messrs. T D Rattler and G S Spicer as executors to the deceased Forwarded Bank of Madras shares to Messrs Lethbridge Money and Price, London, for delivery to the Executors in England
0	6	5	Paid S. Doraiswamy being the balance of the Estate.
518	6	9	Remitted to the India Office, London, for payment to the Secretary of State of India being the balance of the Estate.
160	10	0	Paid Messrs. Neat & Co. being dividend against their registered claim
36	2	0	Paid Messrs Shaw Wallace Co through Messrs. Branson & Branson being dividend against the registered claim.
29	10	8	Paid Messrs Smith & Andra being dividend against the registered claim.
16	1	10	Paid Mr G E Parkinson being his share in the Estate
2,170	1	4	Paid Mrs. Agnes Jacques through Messrs David, Beighton and Murray being the balance of the Estate.
261	10	6	Remitted to the India Office, London, for payment to Nombordar P A. Key being $\frac{1}{3}$ of $\frac{2}{3}$ share payable in the Estate.
200	0	0	Paid Mrs S. A. Key on account of her $\frac{1}{3}$ share in the Estate.
77	7	9	Paid Mrs. S. A. Key the balance of her do.
261	10	6	Paid Mrs. May Holdsh being the $\frac{1}{3}$ of $\frac{2}{3}$ share payable in the Estate.
707	10	3	Paid Mrs. Thayer Marsh being her $\frac{1}{3}$ share in the Estate.
707	10	3	Paid Mrs. I. M. Marsh as the executor with Probate to the Estate of Mrs. Sarah Marsh being her $\frac{1}{3}$ share in the Estate.
7	11	6	Paid Mrs. J. S Sebastian, being dividend against his registered claim.
6	15	6	Paid Messrs. Nather Pitchum Sahib & Co. being dividend against their registered claim
3	14	0	Paid Mr. A. J. W. Fern, do. his do.
4	0	1	Paid Messrs Heath & Son do their do.
16	3	0	Paid Messrs. Barton Son & Co. do. do. do.
3	14	0	Paid Messrs. Addison & Co do. do. do
7	1	3	Paid Messrs R. Masters & Co. do. do. do
37	15	0	Paid Messrs Ally Nyetham do. do. do.
35	5	7	Paid Messrs. Moore & Co. being dividend against their registered claim
15	3	4	Paid the Secretary, Madras Club do. his do
238	1	4	Paid Messrs. Spencer & Co. Limited do. their do.
197	5	7	Paid Messrs. Webber & Frost do. do. do.
193	13	10	Paid Mr. T. Venkata Row through his agent A. Nana Bhoy Dayoy, Esq., being dividend against his registered claim.
5	10	7	Paid Messrs. Wiele & Klein through Messrs. Grant & Grantham do. do. their do.
2	2	0	Paid Messrs P. Orr & Sons do do do. do. do. do.
0	3	4	Paid Messrs W. E Smith & Co., Limited do do do. do. do.
2	13	10	Paid the Madras Stable Company through A Parthasarathy Aiyangar being dividend against his registered claim.
647	8	0	Paid Erla Govindayya through his agent K. Venkatachalamayya he ng dividend payable gainst his claim in the Estate.
386	3	9	Paid G. Ganapathiagam being dividend payable against his claim in the Estate.
1,169	4	10	Transferred to a separate account in trust for C Rangasamy.
686	4	10	Paid C R Appadurai Mudaliyar his $\frac{1}{3}$ share in the Estate.
5,731	14	7	Paid C Rajaretna Naicker the balance of the Estate
7	12	1	Paid Ramanayya Dikshit balance payable to him in the Estate
7,746	16	0	Paid P. Muniche andaram Pillai being the balance of the Estate.
956	15	0	Paid the Rev. H. Spencer at the request of Mr. H. E. Vickers being the balance of the Estate

C. E. ODGERS,
Administrator-General of Madras.

SCHEDULE of all SUMS of MONEY, BONDS, and other SECURITIES received, by the Administrator-
made thereout and the BALANCES, prepared up to 31st

Serial number.	ESTATES.	Date of Administration.	Date of Closing.	Balance on 30th June 1911.						Receipts from 31st Decem	
				Government Securities	Bank or other Stock, &c., not being Government Securities	Cash. To Credit.			Cash. To Debit.		
						Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Government Securities	Bank or other Stock, &c., &c.
1	Avey, Mrs. E., for deceased's next of kin	1873 July 10	....	100	..	92	16	11	....	....	..
*2	Arnell, James, for deceased's next of kin	1881 do. 18	1882 May 30	44,000	....	1,486	2	11	....	1,400	..
3	Allardice, Robert George, for Kenneth Allardice	1883 Nov. 23	1897 Aug. 18	..	....	31	8	5	....	....	..
4	Allardice, Robert George, for David Lindsay Allardice.	Do. do	23 1904 June 2	....	....	12	3	4	..	....	..
5	Ashton, Henry, for George Ashton	1913 Aug. 9	..	100	....	99	15	6	....	....	..
6	Avanis Gregory, for the Church of St. John at Rangoon	1882 Feb 8	....	16,400	....	6	12	2	....	....	..
7	Arathoon, Mrs. Hosannah, for the representatives of the late John Arathoon	Do May 10	1893 Jan. 24	....	..	603	7	6	....	....	..
8	Anderson, John Richard, for Charles Anderson a son.	1892 Sept. 10	Do May 2	200	..	81	4	2	....	....	..
9	Allardice, Alfred Thomas John, for Robert Cannon Allardice.	1893 Aug. 5	1894 Oct 31	500	....	65	4	1	....	....	..
10	Allardice, Alfred Thomas John, for Kenneth Allardice	Do. do. 5	1904 ..	....	....	18	2	8	....	....	..
11	Appasawmy Pillay, S. A., for S. A. Raja Pillay	1894 Sept. 3	1897 Nov. 30	....	..	13	4	11	....	....	..
12	Appasawmy Pillay, S. A., for S. A. Cummah Pillay.	Do. do. 6	Do. do 24	....	..	18	13	4	.. ..	....	..
13	Andrew, Mrs Clarissa, for Albert Cowper Andrew for life and after for his four children	Do. do. 3	Do do 13	5,700	..	24	7	6	....	....	..
14	Anderson, Paul Francis, for Robin Annette Anderson.	1901 Jan. 3	1901 Apr 2	300	..	78	13	3	....	..	..
15	Arathoon, James Henry, for Grace Constance Arathoon	Do. May 4	Do do. 7	100	....	81	6	3	....	....	..
16	Anthony, Augustine, for Miss Anny Ah Lew.	1903 Oct 15	1904 do. 27	..	....	72	12	6	....	....	..
17	Anthony, Augustine, for David Anthony.	Do do 15	Do do. 27	..	....	72	12	7	....	....	..
18	Anthony, Augustine, for Daniel Anthony	Do. do. 15	Do do. 27	....	....	72	13	7	....	..	..
19	Aldin F., for next of kin . .	Do. Apr 18	Do. Aug. 21	3,300	....	148	11	9	....	100	..
20	Akehurst, T. L., by Mrs. E. L. Akehurst.	..	....	....	....	2	2	4	....	....	..
21	Abdul Azeez Saib, for Shaik Hussain	....	....	1,100	....	112	3	10	....	100	..
22	Abdul Azeez Saib, for Zenabee	..	..	600	....	107	4	6	....	100	..
23	Abdu Azeez Saib for Fathima Bee	..	..	600	....	101	4	11	....	100	..
24	Arputha Naicker, S., for Gnanasekharan.	..	..	100	....	2	6	1	....	....	..
25	Arputha Naicker, S., for Vallavaraya	....	....	100	....	2	6	1	....	....	..
26	Aitken Edward Malcolm for the deceased's two brothers	....	....	....	....	..	..	..	0 1 0	....	..
27	Bowen, Miss Francis, for the party or parties beneficially interested.	1887 July 15	1888 Nov 6	8,700	....	157	12	4	....	100	..
28	Burton, William, for next of kin	Do. Mar 30	1889 June 18	500	....	32	13	3	....	..	..
29	Bryant, Frederick, for next of kin ..	1888 Mar 7	Do. do. 18	500	....	46	13	8	....	..	..
30	Birrell, Charlotte Gertrude Felice, separate Trust account for Mrs Eleven Mulbourne Birrell, the deceased's widow for her and for the deceased's children, for their own absolute use and benefit	1891 Apr. 13	1891 Dec. 4	23,100	....	362	9	11	....	..	..
31	Boyne, George Edward, for George Herbert Boyne	1878 Mar. 4	1883 Oct. 24	..	..	44	14	0	.. ..	....	..
32	Do for Edward Augustus Boyne	Do. do. 4	Do do. 24	..	..	16	9	3	....	..	..
33	Do for Henry Winfred Boyne	Do. do 4	Do do. 24	..	..	7	10	6	....	....	..
	Carried over ..	....	....	1,03,800	....	4,110	13	11	0 1 0	1,900	..

General on account of each Estate remaining under his charge, together with the payments December 1911, under section 44 of Act II of 1874.

1st July to 31st Dec. 1911. Cash. Rupees.	Annas.	Pies.	Total. Government Securities. Rupees	Bank or other Stock, &c., &c.	Cash. To Credit. Rupees.	Annas.	Pies.	To Debit. Rupees.	Annas.	Pies.	Payments from 1st July to 31st December 1911. Government Securities. Rupees.	Bank or other Stock, &c., &c.	Cash. Rupees.	Annas.	Pies.	Balances on 31st December 1911. Government Securities. Rupees.	Bank or other Stock, &c., &c.	Cash. To Credit. Rupees.	Annas.	Pies.	To Debit. Rupees.	Annas.	Pies.	Serial number.
1	11	0	100	..	24	10	11	....					0	9	6	100		24	10	3	....			1
793	3	4	45,400	..	2,289	6	3	....			....		1,398	3	3	45,400		891	2	0	....			2
....			....	..	31	6	6	....			....	..	....			....	..	31	6	6	....			3
....			....	..	12	6	4	....			....	..	....			....	..	12	6	6	....			4
1	11	6	100	..	98	10	6	....			....	..	0	0	6	100	..	98	0	10	....			5
332	15	6	18,600	..	326	11	1	....			....	..	830	1	8	18,900	..	....			6	6	7	6
..	..		..	..	890	7	8	....			....	..	....			....	..	895	7	8	....			7
2	6	7	200	..	84	10	10	....			....	..	0	1	4	200	..	84	9	6	....			8
8	8	8	500		73	12	1	....			....	..	0	2	8	500	..	73	8	8	....			9
....			....	..	18	9	8	....			....		....			....	..	18	2	5	....			10
....			....	..	13	4	11	....			....		13	4	11	....	..	....			....			11
....			....		10	12	4	....			....	..	10	12	4	....	..	....			....			12
118	14	6	5,700		138	5	11	..			....	..	315	20	1	5,700	..	22	11	4	....			13
3	6	7	200	..	70	2	10	..			..		0	1	4	200	..	70	1	6	..			14
1	11	0	100	..	83	1	3	....			....	..	0	0	5	100	..	83	0	7	....			15
..	..		..	..	72	12	6	....			....		..			....	..	72	12	6	....			16
....			....	..	72	12	7	....			....		....			....	..	72	12	7	....			17
..			....	..	72	12	7	....			....	..	....			..	..	72	12	7	....			18
46	12	6	2,400	..	189	8	5	....			....	..	100	6	4	2,400	..	89	2	1	..			19
6	4	1	....		7	6	5	..			..		2	4	2	..	..	5	2	3	....			20
18	11	5	1,200	..	121	5	3	....	..		....	..	97	7	4	1,200	..	23	13	11	..			21
8	8	0	600	..	100	12	2	....			....	..	97	3	12	600	..	1	0	4	....			22
8	8	8	600	..	109	12	11	....			....	..	97	3	12	600	..	12	8	8	....			23
1	11	0	100	..	4	0	1	....			....	..	0	0	8	100	..	3	15	6	....			24
1	11	6	100	..	4	0	1	....			....		0	0	8	100	..	3	15	6	....			25
0	1	0	..	..	....			....			....		....			....	..	....			....			26
82	11	6	2,800	..	220	7	4	....	..		....	..	88	14	6	2,800	..	131	8	6	....			27
8	7	8	500	..	48	4	11	..	..		....	..	0	0	4	500	..	49	1	7	..			28
8	7	10	500	..	85	6	6	..	..		....	..	0	3	8	500	..	85	2	1	..			29
409	11	7	24,100	..	772	6	6	..	..		....	..	414	12	5	24,100	..	366	5	1	..			30
....			....	..	44	14	0	..			....	..	..			..	..	44	14	0	..			31
..			....	..	16	0	3	....			..	..	....			..	..	16	0	3	..			32
..			..	..	7	10	0	..			..	..	..			..	..	7	10	0	....			33
1,800	10	0	1,08,700	..	9,911	11	11	....			....	..	2,778	4	8	1,05,700	..	3,133	13	10	0	0	7	

Serial number.	ESTATES.	Date of Administration.	Date of Closing.	Balance on 30th June 1911.						Receipts from 21st Decem	
				Government Securities	Bank or other Stock, &c., not being Government Securities.	Cash				Government Securities.	Bank or other Stock, &c.,
						To Credit		To Debit			
				Rupees.		Rupees.	Annas Pies.	Rupees.	Annas Pies.	Rupees.	
	Brought forward ..										
34	Brooks, Mrs Maria, for Richard Alfred Brooks	1893 Aug. 6	1897 Aug 13	...	.	5	11 5	. . .	. . .	. . .	.
36	Battersby, Mrs M., for next of kin	1898 May 1	1901 Oct. 31	200		94	7 3	.		.	
456	Bullwant, Jude for Iris Maud Bullwant, daughter of Everard Bullwant	1900 Nov. 29	1902 Nov. 27	..	..	43	9 3	.		....	
37	Barefoot, Mrs. Matilda, for James Cornelius Earefoot.	1901 July 20	1903 Dec. 22	150	.	24	10 4	. . .		..	
38	Burke, J F, for next of din .	1902 do 22	1904 June 23	1,700	.	80	7 4	. . .		. .	
39	Brooks, Thomas Benjamin, for the deceased's next of kin	1904 Feb 6	Do do. 2	...	.	17	15 8	. .		. . .	
40	Boyd, John Alexander, for next of kin	1898 Sept 19	1898 Oct 31	..	...	184	7 6	. . .		. . .	
41	Barefoot, James, for legal representative of C A Barefoot.	1901 Dec 16	. .	600	...	98	14 8	....		. .	
42	Boys, G. W , for Mary Boys .	1908 July 14	1910 Feb 4	..	..	1	14 5	. .		.	
43	Do for Madge Isabella Boys	.	. .	100	...	81	1 11	. . .		. .	
44	Beasly, W. E , for A. C Beasly	...	.	..	..	0	8 9	....		....	
45	Do. for H. G Beasly	...	.	550	...	13	0 7	....		. .	
46	Do. for N. E Beasly .	. . .	. .	500	...	12	1 7	. . .		. .	
47	Do. for D. B Beasly	...	. .	500	..	21	7 1	. . .		. .	
48	Campbell, Assistant Surgeon, Hugh, Legacy account of Joseph deceased's servant.	1906 Dec. 8		100	..	58	1 11	...		. .	
49	Conroy, Pensioned Sergeant P., for deceased's next of kin.	1873 Apr 17		..	.	50	4 7	. . .		.	
50	Connor, Pensioned Private James, share account of the deceased's three children.	1878 July 1	. .	....	. .	30	13 8	...		.	
51	Conyn, William Hamlin, for Edward Walter Conyn.	Do do 27	.	3,130	....	118	13 0	. . .		100	..
52	Carroll, James, for deceased's next of kin	1885 Jan 23 Do. Apr. 27	. . .	4,940	....	236	1 4	. . .		200	.
53	Cartigg, Robert, for deceased's widow and her only child Lucy	1883 Nov 23	..	100	. . .	47	9 1	. . .		. .	. .
54	Colter, Mrs Elizabeth, for next of kin	1890 Mar 10	1890 Mar 6	200		68	7 7	.		.	..
55	Cole, William Alexander, for Kathleen Mary Cole.	1892 Apr. 20	1892 Nov 23	.	.	10	0 0	.		.	
56	Do. for Bertram Charles Cole.	Do do 20	Do. do 23	.	.	10	1 6	...			
57	Do for David Cromell Cole.	Do. do 20	Do. do 23	.	.	11	0 4	...		. .	
58	Cavanagh, James, for next of kin	1891 Sept 8	1891 Apr 8	6,000	.	175	4 11	....		100	
59	Crowther, Mrs Martha, for deceased's next of kin	1894 Dec. 1	1895 May 27	.	. . .	12	0 0	. .		.	
60	Collins, William James, Legacy account for Percival Collins	1907 Apr 6	Do. Jan. 17	. . .	. . .	41	3 6	. .		.	
61	Collins, William James, Legacy account for William Collins.	Do do 6	Do do. 17	..		10	0 6	. . .			
62	Clerd, Sergeant-Major Joseph, for the deceased's children	1900 Jan 30	1901 Jan. 28	1 200		90	3 0	.		...	
63	Cripps, Francis, Legacy account for Robert Thaxted Cripps.	Do do 30	Do. do. 28	100			.	123	5 7	. . .	
64	Cripps Francis, Trust account for four children	Do. Mar 17	1900 Dec. 21	.	66,500	4,259	3 d	..		. .	
65	Cripps, Francis, Residue Account for Robert Thaxted Cripps.	1900 Mar. 17	1900, Dec. 21	..	74,500	. . .		7,119 12 11		6,400	.
66	Changel Kow, for Legal Representatives.	1891 Aug 11	1901, Nov. 25	400	....	21	9 11	.		.	.
67	Cronin, George, for the deceased's five children.	1899 Oct. 24	1907, Sept. 12	....	. . .	9	10 3	. . .		..	.
68	Cripps, Mrs. Sophia Alice, for Robert Thaxted Cripps	1906 Jan. 26	Do. do. 28	...	....	1	7 7	.		.	
69	Cripps Francis Legacy, account of Rachel Halsted Cripps	Do May 17	Do do. 21	200	5,000	170	9 0	....		200	.
70	Cronin, G , for Edward K Cronin .	. .	. . .	500		89	3 10	....		...	.
71	Do for L. K Cronin	..	..	500	....	44	3 7	....		..	.
72	Cook, Mrs. L , for W. A. A. V Cook.	. .	....	100		18	3 6	....		..	.
73	D'Castella, Mrs. Louisa Legacy, account of Anne LaFontaine and her children.	1872, Jan 27	1898, Apr. 27	...	....	8	4 4	....		..	..
74	De St. Pierre, Monsieur Victor, for rent of his.	1873, Sep 30	. . .	500	....	18	3 1	....		...	..
	Carried over .	. . .	....	18,909	1,51,000	8,389	3 9	7,243	2 5	7,000	..

Balance on 31st July to 31st December 1911.			Total					Payments from 1st July to 31st December 1911.			Balance on 31st December 1911.					Serial number.
Cash.			Government Securities.	Bank or other Stock, &c., &c.	Cash			Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash			
					To Credit		To Debit.						To Credit		To Debit.	
Rupees.	Annas.	Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees.		Rupees.	Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	
....			....	..	5	11	5	....	..	....	....	..	5	11	4	....			34
8	6	7	200	..	97	15	10	....	..	5	1	4	200	..	97	15	5	....			35
....			....	..	43	6	8	....	..	....			....	..	43	6	8	....			36
3	11	8	100	..	26	5	4	....	..	0	0	5	100	..	26	4	8	....			37
85	14	5	1,700	..	105	5	5	....	..	0	15	13	1,700	..	105	5	1	....			38
....			....	..	17	14	2	....	..	....			....	..	17	14	2	....			39
....			....	..	184	7	2	....	..	0	0	0	....	..	184	7	2	....			40
15	3	0	600	..	79	1	5	....	..	0	4	1	600	..	78	13	4	....			41
....			....	..	1	14	5	....	..	....			....	..	1	14	5	....			42
1	11	5	100	..	22	12	11	....	..	0	0	5	100	..	22	12	6	....			43
....			....	..	5	0	9	....	..	0	1	5	....	..	5	7	4	....			44
8	6	5	500	..	81	6	7	....	..	60	0	11	500	..	....			38	11	4	45
6	0	8	300	..	21	0	7	....	..	60	4	11	400	..	....			38	11	4	46
5	8	0	500	..	29	10	1	....	..	40	6	11	500	..	....			10	7	10	47
1	11	8	100	..	89	12	11	....	..	0	0	8	100	..	89	12	8	....			48
....			....	..	66	4	7	....	..	....			....	..	65	4	7	....			49
....			....	..	30	15	8	....	..	....			....	..	30	15	8	....			50
61	11	11	2,000	..	189	0	6	....	..	98	10	3	2,200	..	70	10	3	....			51
103	7	7	3,100	..	833	10	11	....	..	199	11	2	2,100	..	133	15	8	....			52
1	11	0	100	..	48	0	1	....	..	0	0	8	100	..	48	0	5	....			53
3	5	7	200	..	72	14	2	....	..	0	1	4	200	..	72	12	15	....			54
....			....	..	15	3	0	....	..	....			....	..	15	3	0	....			55
....			....	..	10	1	5	....	..	....			....	..	10	1	5	....			56
....			....	..	11	5	4	....	..	....			....	..	11	5	4	....			57
87	5	1	3,900	..	213	14	6	....	..	89	12	9	3,900	..	124	1	3	....			58
....			....	..	12	0	0	....	..	....			....	..	12	0	5	....			59
....			....	..	47	0	0	....	..	....			....	..	47	5	5	....			60
....			....	..	16	5	5	....	..	....			....	..	16	6	0	....			61
17	12	7	1,200	..	153	5	7	....	..	17	5	5	1,200		81	0	1	....			62
1	11	5	300	..	....			127	10	7	200	5	7	155		....		322	5	5	63
2,275	15	5	....	28,900	6,548	7	8	....	..	4,250	14	5	....	26,100	3,838	9	9	....			64
10,735	1	2	6,600	1,800	3,818	4	3	....	..	10,793	4	5	6,400	[illegible]	....			3,876	5	2	65
5	12	7	600	..	28	6	5	....	..	5	2	3	600	..	28	5	25	....			66
....			....	..	6	10	3	....	..	....			....	..	5	13	2	....			67
....			....	..	1	7	7	....	..	....			....	..	1	7	7	....			68
105	5	11	400	2,000	579	3	11	....	..	298	5	3	400	2,000	33	14	5	....			69
6	5	5	500	..	72	11	3	....	..	0	5	5	500	..	78	7	10	....			70
5	5	0	400	..	72	10	7	....	..	5	5	4	400	..	72	7	3	....			71
1	11	8	100	..	16	14	4	....	..	5	0	5	100	..	16	13	8	....			72
....			....	..	4	4	4	....	..	5	3	3	....	..	4	0	7	....			73
5	5	5	500	..	87	15	7	....	..	0	5	20	500	..	87	3	8	....			74
13,854	4	3	28,900	*	12,702	0	0	121	10	7	10,597	1	5	24,900	*	4,065	5	5	7,083	1	15	

* 1,51,000

Serial number.	ESTATES.	Date of Administration.	Date of Closing.	Balance on 30th June 1912.						Receipts from 31st December	
				Government Securities.	Stock &c. not being Government Securities.	Cash.				Government Securities.	Bank or other Stock, &c., &c.
						To Credit.		To Debit.			
				Rupees.		Rupees.	Annas.	Rupees.	Annas.	Rupees.	
	Brought forward ..										
75	Davis, Acqua Robert, for James Hutton.	1854, Mar 27	....	200	....	52	3	....		....	..
76	Davis Acqua Robert, for John Swill Hutton	Do. do. 17	....	200	....	82	3	....		....	..
77	Davis Acqua Robert, for Mary Hutton.	Do. do 17	....	200	....	80	3	....		....	..
78	DeWolff, William, for deceased's next of kin	1886, do 23	1891, Mar. 2	....	....	49	13	....		....	..
79	Deschamps, Bernard Valmont, for Mrs James Marie Felix Deschamps	1893, May 4	Do. do. 24	400	....	84	9	....		....	..
80	Duckworth, Mrs Isabella, for Abraham Duckworth's son	1895, Apr. 2	....	200	....	80	2	10		....	..
81	Donohoe, Mathew, for Mary Donohoe.	1890, Oct. 6	1897, May 31	....	....	84	10	10		....	..
82	D'Costa C A , for beneficiaries ..	1897, do 20	1898, Mar. 2	100	....	65	5	2		....	..
83	Dashwood, Mrs. Lucretia, for Frank Dashwood.	1879, do. 9	Do. Apr 27	200	....	61	6	8		....	..
84	Dale, James Joseph, for Mrs. Ivor James.	1902, Apr. 3	1903, June 20	16,300	6,250	490	13	6		....	..
85	Dale, James Joseph for Mrs. C. L Walker	Do. do. 3	Do. do. 20	30,500	18,000	....			6 2 2	....	..
86	Dale, James Joseph, Residue account	Do. do. 3	Do. do 20	8,400	....	138	0	6		....	6,000
87	D'Rozario, J J., for Mrs G. Laporte	1903, July 28	1903, Nov 28	2,100	....	6	4	3		....	..
88	D'Rozario, J. J., for Mrs T Rachego	Do. do. 28	Do do. 25	2,100	....	6	4	3		....	..
89	D'Rozario, J. J , for Mrs. T. Richmond	Do do. 28	Do do. 25	2,100	....	7	7	3		....	..
90	D'Rozario, J J , for Mrs. G. W Pinsel.	Do. do. 28	Do do 25	2,100	....	7	4	3		....	..
91	Deschamps, Bernard Valmont, for Germaine Lucie Deschamps	1893, May 4	1894, Sept. 24	....	....	9	4	0		....	..
92	Dent, D M , for R D Dent ..	Do. do. 4	1899, May 7	....	....	0	0	7		....	..
93	Do . for E R A Dent ..	Do. do. 4	.. ..	....	....	0	2	7		....	..
94	Davitt Nicholas for N Davitt ..	....	....	100	....	84	3	7		....	..
95	Davitt, Nicholas, for A. Davitt .	....	....	100	....	80	4	0		....	..
96	Doyle, J. E , for Mr V Doyle .	....	....	1,700	....	..		..	135 6 11	....	..
97	Doyle, J. F , for Leslie Doyle .	....	....	1,700	....	..		..	135 6 7	....	..
98	Doyle, J E., for Eric Doyle .	....	....	1,700	....	..		..	134 15 4	....	..
99	Doyle, J. E , for C. Doyle .	....	....	2,700	....	..		..	134 14 11	....	..
100	Edwards, Williams, for the deceased's next of kin	1889, Oct. 1	1890, June 20	900	....	61	9	11		....	..
101	Eason, Mrs Margaret Jones, for Lydia Rhys Wyndham nee Eason.	1902, May 8	1903, Sept. 20	1,800	....	218	8	6		....	100
102	Ellis, Robert, for Herbert Bruce Ellis.	1895, Mar 8	Do. do 28	800	....	92	9	1		....	..
103	Edwards, Alfred Alexander Edward, for John Hamilton C Edwards.	1900, Sept. 13	1909, Feb. 8	....	....	2	0	1		....	..
104	Edwards, Alfred Alexander Edward, for Ada Evelyn Edwards	Do. do. 1	Do. do. 15	....	....	1	31	6		....	..
105	Edwards Alfred Alexander Edward, for George C Edwards .	Do. do. 11	Do do 15	....	....	2	6	6		....	..
106	Edwards, Alfred Alexander Edward, for Naomi Edwards	Do. do. 11	Do. do 16	100	....	....			27 12 6	....	..
107	Edwards, Alfred Alexander Edward, for Clement A. C Edwards.	Do. do 11	Do do. 16	100	....	10	6	3		....	..
108	Egan, John, for C H. Egan .	1904, Aug 4	1906, Jan 16	300	....	16	5	6		....	..
109	Do. for E C Egan	Do. do. 4	Do. do. 12	304	....	13	2	7		....	..
110	Do for P J Egan ..	Do do. 4	Do. do. 19	200	....	75	6	2		....	..
111	Everard, H J B , for E C Everard	1905, Nov 2	....	200	....	61	10	11		....	..
112	Fitzerald, L M , for M F Fitzerald	....	....	..	....	174	8	6		....	..
113	Do for Miss Lucy FitzerM	....	....	..	....	174	8	7		....	100
114	Fox, Henry, Legacy Account, for Mrs Georgiana Kenny Fox	1851, Feb. 21	....	2,602	....	....		....	447 2 1	....	100
115	Freer Josiah Samuel, for Miss Irene May Freer	1908, Jan 18	Do. do. 2	700	....	92	3	1		....	..
116	Ford, James, for Henry James Joseph Ford	1888, Oct 18	1889, Jan. 28	2,300	....	137	0	8		....	..
117	Freeman, Mrs. Euphrasie, Swyny and subsequently in trust for her children	1891, Dec 21	1892, July 14	....	....	4	13	11		....	100
118	Fahey, Patrick, for next of kin ..	1893, April 25	1895, Apr 6	100	....	91	9	4		....	..
119	Feldhun, James Paul, for Miss Hilda Grace Feldhun	1846, July 17	1898, Nov. 29	....	....	12	9	8		....	..
120	Feldhun, James Paul, for James Victor Feldhun	Do. do 17	Do. do 26	....	....	1	8	3		....	..
121	Feldhun, James Paul, for Guy Vasey Feldhun	Do. do. 27	Do. do. 30	....	....	4	2	5		....	..
	Carried over ..	....	.. ..	89,106	24,259	2,135	3	6	1,135 12 1	2,000	..

1st July to ber 1911.			Total						Payments from 1st July to 31st December 1911.				Balance on 31st December 1911.						
Cash.			Government Securities.	Bank or other Stock, &c., &c.	Cash.				Government Securities	Bank or other Stock, &c., &c.	Cash.			Government Securities	Bank or other Stock, &c., &c.	Cash.				
					To Credit.			To Debit.								To Credit.			To Debit.		
Rupees.	Annas.	Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Rupees.		Annas.	Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Serial number.
8	6	0	300	..	55	0	8	....	.	..	0	1	4	200	..	55	6	4	....			76
8	6	0	200	..	55	8	0	....	....	..	0	1	8	200	..	55	7	11	....			78
8	6	0	200	..	55	8	8	....	....	..	0	1	4	200	..	55	8	4	....			77
....			....	..	49	12	8	....	....	..	....			....	..	49	12	8	....			79
5	13	8	400	..	80	6	8	....	....	..	5	13	8	400	..	84	0	8	....			75
1	11	0	100	..	61	13	10	....	....	..	0	0	8	100	..	61	13	9	....			80
....			....	..	64	10	10	....	....	..	....			....	..	64	10	10	....			81
1	11	0	100	..	67	9	3	....	....	..	0	0	8	100	..	68	14	7	....			82
5	1	7	300	..	68	7	10	....	....	..	0	2	0	300	..	65	5	10	....			83
3,278	2	8	16,300	4,500	3,764	15	3	....	..	..	3,263	4	8	16,300	4,500	501	10	7	....			84
14,088	10	6	36,500	10000	14,088	7	6	....	25,000	10000	14,064	15	7	....	..	33	8	11	....			85
71	5	8	13,100	.	259	8	13	....	9,200	..	98	0	8	9,200	..	160	14	0	....			86
30	11	9	2,100	..	41	12	10	....	....	..	35	11	1	2,100	..	6	4	9	.			87
35	11	2	2,100	..	43	10	7	....	....	..	36	11	0	2,100	.	7	4	1	....			88
35	11	2	2,100	..	43	2	5	....	....	..	35	11	1	2,100	.	7	7	4	....			89
35	11	2	2,100	..	42	14	6	....	.	.	37	11	11	2,100	..	5	3	8	....			90
....			....	..	0	4	8	....	....	.	....			....	.	0	4	8	....			91
....			....	..	0	0	7	....	....	.	0	0	7	....	.	....			....			92
....			....	..	0	2	7	....	....	.	0	2	7	....	.	....			....			93
1	11	0	100	.	61	14	7	....	.	.	0	0	8	100	.	61	13	11	....			94
1	11	0	100	.	61	13	0	....	.	.	0	0	8	100	..	61	14	4	....			95
28	14	5	1,700	.	.			105	7	6	107	13	10	1,700	.	..			316	7	4	96
28	14	5	1,700	..	..			105	0	2	107	14	10	1,700	.	....			314	7	0	97
28	14	5	1,700	..	..			105	0	7	107	13	1	1,700	.	....			313	13	8	98
28	14	5	1,700	..	....			105	0	5	107	14	1	1,700	.	....			313	14	7	99
10	1	5	600	..	35	11	4	.	.	.	0	0	1	600	..	36	5	3	....			100
60	5	0	1,900	.	140	2	8	....	....	.	98	0	1	1,800	..	31	2	4	....			101
13	9	2	900	..	109	2	8	....	....	..	0	10	0	900	..	105	8	3	....			102
..	.		....	.	1	5	1	....	....	..	....			....	..	1	5	1	....			103
....			....	.	1	11	9	....	....	..	....			....	..	1	11	9	....			104
....			....	.	2	9	4	....	....	..	0	9	8	....	.	1	8	4	.			106
90	1	7	100	.	88	5	2	....	100	..	80	0	1	....	..	8	0	1	..	.		105
1	11	0	100	.	23	14	1	....	....	..	0	0	8	100	.	20	13	6	..	.		107
8	1	7	200	.	18	4	1	....	....	..	0	5	3	300	.	17	14	10	....			108
0	1	7	200	.	18	4	8	....	....	..	0	0	10	300	.	17	14	6	....			109
8	8	7	200	.	78	12	2	....	....	..	0	1	4	200	.	78	10	10	....			110
2	0	8	200	.	88	1	1	....	....	..	0	1	4	200	..	84	15	9	....			111
1	11	1	100	.	178	4	7	....	....	..	98	11	0	100	.	77	8	10	....			112
1	11	1	100	.	178	4	8	....	....	..	98	11	0	100	..	77	8	17	....			113
42	13	0	6,800	..	....			524	4	4	88	5	4	2,800	.	..			613	5	0	114
11	14	7	700	.	75	2	2	....	.	..	11	14	6	700	..	82	5	3	..			115
49	5	2	8,000	.	168	5	5	....	....	..	98	0	10	3,000	..	89	2	7	....			110
....			....	.	5	13	11	....	....	..	....			....	..	5	13	11	....			117
1	11	0	100	.	63	4	11	..	....	..	0	0	0	100	.	62	4	0	....			118
....			....	.	12	9	6	....	....	..	....			....	.	12	9	6	....			119
..	.		....	.	1	8	2	....	....	.	..			....	.	1	8	2	....			120
.	..		....	..	0	1	8	....	....	..	....		4	....	.	0	1	5	....			121
16,003	13	8	86,500	21500	20	283	7	0	949	0	1	48,300	10000	18,852	14	7	48,700	4,500	2,016	8	7	1,449	2	3	

Serial number.	ESTATES.	Date of Administration	Date of Closing.	Balance on 30th June 1911.						Receipts from 30th Decem	
				Government Securities.	Bank or other Stock, &c., not being Government securities.	Cash.				Government Securities.	Bank or other Stock, &c., &c.
						To Credit.		To Debit.			
				Rupees.		Rupees.	Annas. Pies.	Rupees.	Annas. Pies.	Rupees.	
	Brought forward										
122	Fiddian James Paul, for William Moulton Fiddian and Friz Alfred Fiddian	1906, July 17	1909, Nov. 30	1,600	....	48 7 9		. .		....	..
127	Frank Miss Marjorie Burns, Trust Account under provisions of the Deceased's Will	1897, Feb 22	1901, Dec 21	66,300	....	6,074 4 9		-		....	..
124	Foskery, Richard, for Miss Catherine F. Foskery	1902, Aug 19	1903, do 3	....	....	1 7, 7		....		....	..
128	Do. for Miss Elizabeth M. Foskery	Do do 18	Do. do. 3	....	....	1 11 9		....		....	..
129	Do for Daisy Maud Fowkes	Do. do. 14	Do do 23	100	....	47 12 9		....		....	..
127	Do. for Barbara Fowkes.	Do do. 14	Do do, 23	200	....	47 12 9		. .		....	..
128	Do. for Oskar Fowkes .	Do do 14	Do do. 23	200	....	47 12 9		. .		....	..
130	Franz J W , for Mrs A Franz .	1903, Oct 31	1905, Oct. 31	800	....	....		134 10 2		....	..
126	Do for Miss M Franz .	Do do 31	Do do 31	300	....	....		114 12 2		....	..
131	Do for Miss B Franz ..	Do. do 31	Do do, 31	....	....	0 2 6		....		....	..
132	Gonsalves, F J for W. J. P Gonsalves	....	....	1,700	....	35 2 11		....		....	..
133	Do for F. J. Gonsalves	..	....	1,700	....	....		206 15 4		....	..
134	Do for J S Gonsalves	..	....	1,700	....	....		207 1 0		....	..
135	Do for P M E Gonsalves	....	....	1,700	....	....		208 2 8		....	..
136	Do. for J L Gonsalves	..	....	1,700	....	....		207 0 8		....	..
137	Greenfell, John Jacob, for deceased's next of kin	1878, Jan. 21	.. .	1,600	....	100 15 5		....		100	..
138	Gage William Jacob, separate Trust Account for the deceased's children	1890, Feb. 21	1890, June 9	....	....	17 9 5		....		....	..
139	Garrett, William, for Amy Constance Wilkins	Do. Nov 10	1892, Aug. 22	....	....	61 21 6		....		....	..
140	Do for George Frederick Wilkins	Do. do. 10	Do. do 22	....	....	62 21 2		. .		....	..
141	Do for Margaret Vivan Garrett Wilkins	Do. do. 10	Do do. 22	....	....	97 7 9		....		....	..
142	Do for Florence May Wilkins	Do do. 10	Do do 22	....	....	85 12 6		....		....	..
143	Gray, Charles, for Hester Alice Grayson Adams.	1891, Aug 28	1897, May 26	39,700	..	....		8 9 11		....	..
144	Do for Mary Harriet Annie Wilson	Do. do. 28	Do. do. 26	20,000	....	23 11 9		....		....	..
146	Gardiner, Daniel Allen, for Paul Warren Gardiner	1893, do. 2	1894 Jan. 24	700	..	77 21 7		. .		....	..
148	Gage William Jacob for Mrs Hogg.	1890, Feb. 21	1890, June 9	....	....	22 4 11		....		....	..
147	Gage, William Jacob, for Mrs Edwin Gage's two youngest children.	Do. do 21	Do. do 9	..	....	27 2 3		....		....	..
149	Goggan, Mrs Rose Helen, for L. J. Goggan and E. Norris	1892, Do. 22	1892, Sept. 9	....	....	11 9 6		....		....	..
149	Gillan Ferguson-Captain Edward, for Harold Vernon Gillan	1902, Feb. 20	1907, Apr. 6	. .	..	721 6 9		....		....	..
150	Gantheone, Mrs. A , for W. Brooks	Do Aug 4	....	800	..	10 10 7		....		....	..
151	Do for Gladys Brooks	Do do 4	....	800	..	....		962 10 10		....	..
152	Do for Edith Brooks	Do do 4	....	800	..	8 9 20		....		....	..
153	Do for Ella Brooks	Do, Feb 4	....	800	..	7 0 2		....		....	..
154	Gaudoin, E C. L , for Miss O. D. Gaudoin.	..	....	2,900	..	55 2 4		....		....	..
155	Do. for Miss M E. Gaudoin	..	....	....	..	1 10 9		....		....	..
156	Gage W J , for Miss A. M Hogg .	..	....	....	..	....		....		....	..
157	Hexham, Edward, for Henry Fearing Hexham	1877, Nov 30	....	700	....	53 9 6		....		....	..
158	Hewlett, William, for Emily Hewlett	1879, Sept 8	..	....	....	24 5 9		....		....	..
159	Hamilton, for C E. Hamilton	..	..	....	....	72 9 9		....		....	..
160	Do for J M Hamilton	...	....	800	...	8 8 11		....		....	..
161	Hughes, Mrs Mary Ann, for deceased's next of kin	1867, May 27	....	800	....	9 2 1		....		....	..
162	Harrison Joseph, for deceased's next of kin	1883, Jan 9	....	....	....	44 1 6		....		....	..
163	Holland William for William Holland	1887, Aug 2	1887, Jan. 23	200	....	84 3 9		....		....	..
164	Hughes, Arthur Alfred, for deceased's next of kin	..	1887, Mar 31	..	....	10 7 4		....		....	..
165	Hargreaves, James for Lena Hogg	1902, Sept 15	1911, July 31	1,100	....	139 9 9		....		....	..
166	Herford Miss Clara Virginia for Jessica, for Ivan William Herford	1902, Jan. 6	1903, Apr 30	....	....	27 1 9		....		100	..
167	Hamilton, James, for the deceased's children	Do. Nov 8	Do do 17	400	....	83 9 9		....		....	..
				....	....	....		4 1 0		....	..
	Carried over	..	....	1,28,400	..	4,316 9 4		1,322 10 9		200	..

1st July to Dec 1911.	Total.				Payments from 1st July to 31st December 1911.			Balance on 31st December 1911.				
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities	Bank or other Stock, &c., &c.	Cash.		Serial numbers.
			To Credit.	To Debit.						To Credit.	To Debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees Annas Pies.	
27 3 7	1,600	..	75 11 8	....	....	..	27 3 11	1,600	..	42 10 5	....	122
1,157 4 1	66,300	..	3,201 8 9	....	....	..	890 0 11	66,300	..	2,201 7 10	....	123
....	....	..	3 7 7	....	....	..	....	....	..	3 7 7	....	124
....	....	..	3 14 0	....	....	..	0 8 11	....	..	3 5 1	....	125
194 11 8	200	..	242 5 1	....	200	..	241 10 2	....	..	0 15 0	....	126
3 8 7	200	..	51 4 2	....	..	..	0 8 11	200	..	51 0 3	....	127
3 8 7	200	..	51 8 8	....	....	..	0 4 3	200	..	50 14 11	....	128
289 5 11	300	..	164 12 9	....	300	..	53 0 3	....	..	124 12 8	....	129
288 5 11	300	..	174 10 3	....	300	..	53 0 1	....	..	144 10 8	....	130
.. .. ..	..	..	0 8 0	....	..	..	....	....	..	0 8 0	..	131
28 14 5	1,700	..	54 1 8	....	.. ..	..	7 8 10	1,700	..	46 5 3	....	132
28 14 5	1,100	..	..	178 0 11	....	..	35 2 7	1,700	..	....	214 5 6	133
28 14 5	1,700	..	..	178 0 7	....	..	36 2 1	1,700	..	....	214 4 6	134
28 14 5	1,100	..	..	179 4 3	....	..	36 2 7	1,700	..	....	218 8 10	135
28 14 5	1,100	..	..	178 0 9	.. ..	..	36 2 7	1,700	..	....	214 4 7	136
26 7 10	1,600	..	134 7 0	....	....	..	37 10 1	1,600	..	28 10 2	....	137
....	.. ..	..	17 9 5	....	....	..	....	.. ..	..	17 9 5	....	138
....	.. ..	..	51 11 5	....	....	..	....	....	..	51 11 5	....	139
....	.. ..	..	22 11 1	....	....	..	....	....	..	22 11 1	....	140
....	.. ..	..	47 7 8	....	....	..	....	....	..	47 7 8	....	141
....	.. ..	..	51 12 5	....	.. ..	..	.. ..	.. ..	..	51 12 5	.. ..	142
506 16 0	29,700	..	302 11 1	....	....	..	505 10 11	29,700	..	....	3 15 15	143
340 0 7	20,000	..	383 13 3	....	....	..	245 1 9	20,000	..	33 10 5	....	144
11 14 8	700	..	89 20 0	....	..	..	0 4 10	700	..	88 8 2	....	145
....	....	..	23 4 11	....	.. ..	..	1 7 6	....	..	20 13 5	....	146
....	....	..	27 2 2	....	.. ..	..	....	....	..	27 2 2	....	147
....	....	..	11 8 6	....	....	..	....	....	..	11 8 6	....	148
....	.. ..	..	724 8 6	.. ..	.. ..	..	722 11 6	....	..	1 11 6	....	149
6 5 0	500	..	22 7 7	....	..	..	10 12 2	500	..	8 11 6	..	150
220 1 2	800	..	60 2 6	....	200	..	12 13 6	200	..	38 4 10	....	151
291 11 6	500	..	498 5 4	....	500	..	0 3 8	....	..	498 1 10	....	152
5 5 6	500	..	15 8 2	....	..	..	0 3 6	500	..	15 4 2	....	153
49 4 8	2,900	..	105 7 1	....	+	+	27 10 4	2,900	..	77 12 9	....	154
....	....	..	1 15 0	....	....	..	....	.. ..	..	1 15 0	.. ..	155
11 14 7	700	..	55 5 4	....	....	..	3 3 1	700	..	52 2 3	....	156
....	....	..	24 5 8	....	....	..	....	....	..	24 5 8	....	157
....	....	..	72 8 8	..	....	..	....	....	..	72 8 8	....	158
18 5 8	800	..	21 15 7	....	....	..	13 3 1	800	..	8 8 7	....	159
18 5 8	800	..	22 13 8	....	..	..	13 10 1	800	..	9 3 7	....	160
....	....	..	24 1 8	....	....	..	....	....	..	24 1 8	....	161
9 4 0	200	..	67 13 5	....	....	..	0 1 4	200	..	67 12 1	....	162
....	....	..	13 7 4	....	....	..	....	....	..	12 7 4	..	163
10 6 3	1,200	..	139 15 7	....	.. ..	..	99 1 9	1,200	..	40 13 10	....	164
....	.. ..	..	27 1 6	....	....	..	....	....	..	27 1 6	....	165
6 12 10	400	..	90 5 8	.. ..	....	..	0 2 8	400	..	90 0 10	....	166
....	....	..	....	0 1 0	....	..	....	.. ..	..	....	0 1 0	167
3,862 6 5	1,39,600	..	7,385 10 0	713 10 5	1,600	..	6,124 5 0	1,37,000	..	4,400 3 5	201 4 5	

Serial number.	STATES.	Date of Administration.	Date of Closing.	Balance on 30th June 1913						Receipts from 31st December	
				Government Securities.	Bank or other Stock &c., not being Government Securities.	Cash. To Credit.			Cash. To Debit.		
										Government Securities.	Bank or other Stock &c., &c.
				Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees	
	Brought forward ..										
168	Hankin, James Pingley, for George Dingler Hankin	1898 Nov 8	1899 Sept. 29	100	.	62	4	3	....	.. ..	..
169	Hill Charles, a parate account under the provisions of the deceased's Will.	1899 Aug	1900 Feb 27	23,000	8,000	....			130 0 1	.. ..	..
170	Hill, Mrs. Esther Anna, for children	1901 Sept 28	1903 May 24	100	....	49	13	3	....	....	..
171	Hindy, A. E., for next of kin	1902 Nov. 3	1903 June 25	100	....	81	8	7	....	.. ..	..
172	Hamilton, Samuel, for Mrs. M. E. Hamilton and the other beneficiaries under the deceased's Will	1901 Feb. 19	Dc. Aug. 31	14,700	....	5	14	2	....	....	..
173	Hopkins, E. B. S., for Miss J. G. J. Hopkins.	1905 Jan. 12	....	300	.. ..	48	1	11	....	....	..
174	Hopkins, E. B. S., for Alfred Bradshaw Symonston Hopkins.	.. ..	....	300	.. ..	42	3	6	....	....	..
175	Holmes, Joseph, for V. S. John Grosvare.	1877 Apr 3	....	400	....	34	15	1	....	....	..
176	Home, A. R. for Miss Angela Home.	....	....	....	....	1	3	3	....	....	..
177	Home A. R. for A. C. Home ..	....	....	....	....	1	3	4	....	....	..
178	Home, F. E., for Helen Home ..	....	....	300	....	0	3	3	....	....	..
179	Home, F.E., for Gertrude Home ..	....	....	300	..	0	3	3	....	....	..
180	Do. for Lena Home	....	....	300	..	0	3	6	....	....	..
181	Do for Francis Home ..	....	....	300	....	0	3	6	....	....	..
182	Ignatius, D. J., for E. B Ignatius	....	....	2,500	....	....			193 0 0	....	..
183	Ignatius, D. J., for A. C. Ignatius..	....	....	2,500	....	....			198 15 0	....	..
184	Inkster, W.J.M., for next of kin	....	....	....	....	....			18 1 3	....	..
185	Innes, Lieut. Frederick Dunbar sinclair Bentley for the deceased's two brothers	1865 Apr. 6	....	....	....	45	2	4	....	....	..
186	Jefferies, Store Sergeant James Frederick, for Frederick W. Jefferies.	1890 Aug 16	1890 Sept. 26	....	....	14	13	7	....	....	..
187	Jefferies Store Sergeant James Frederick, for Edith Maria Jefferies.	Do. do 16	Do do 26	....	.. ..	1,312	1	3	....	....	..
188	James Mrs. Hester, for Ida Irene James	1893 Apr. 3	1893 do. 17	....	....	....			....	....	..
189	James Mrs Hester, for Hester Muriel James.	Do do. 6	Do. do. 1	....	....	1	14	3	....	....	..
190	Jamieson, Andrew, for Caroline Jane Jamieson.	1895 Sept. 3	1896 Dec. 17	....	.	33	1	5	....	....	..
191	Johnson, Charles Samuel, for Benefactions.	1898 Nov. 23	1897 Jan. 25	.. ..	....	22	12	9	....	....	..
192	Jones, George, for deceased's brother.	1893 Oct. 24	1898 Feb. 28	.. ..	....	18	2	11	....	.. ..	..
193	Jones, Mrs. Clara, for the legal representatives of the late George Alfred Marrow	1897 Jan. 3	1898 May 25	....	....	31	13	3	....	....	..
194	Joseph, P. for Thomas	.. ..	....	400	....	46	13	3	....	....	..
195	Do. for Parapparammal	..	....	400	....	46	13	1	....	....	..
196	Do. for Theophilus	....	.. ..	400	....	46	13	3	....	....	..
197	Kelly, Hugh Montague Cruickshank, Above account of deceased's children	1883 Oct. 16	1885 Jan. 7	....	.. ..	10	7	3	....	.. ..	..
198	Kannusami Mudali, Gandrachari hereby account of Rangammal	1874 Nov. 12	.. ..	....	....	14	1	3	....	.. ..	
199	Kremer, Mrs. Mary Charlotte, for Mr O. A. Kremer.	1881 Oct. 14	1890 Aug 23	....	....	32	1	10	....	.. ..	..
200	Kemp, Mrs Jane, for Mrs Margaret Lydia Botha and Mrs Elizabeth Emily.	1901 do. 4	1902 Mar. 25	....	....	..			3 3 0	.. ..	
201	Kenneman, Mrs Elizabeth Ann, for Mary Elizabeth Kenneman	1902 Mar 25	1903 Jan. 20	....	....	24	4	3	.. ..	.. ..	
202	Kernan, John George for Miss Lillian Alice Mary Kernan.	Do. Aug 4	....	....	....	38	1	9	....	....	..
203	Kerakoose Moses, for Anthonu Kerakoose	1878 Feb 25	1896 Feb 6	....	....	3	6	10	....	....	..
204	Kernan, John George, for Abdul Hamid Jonas Sait's creditors,	1903 Aug. 4	1906 Mar. 24	800	....	46	13	3	.. ..	....	..
205	Krishnamma alias Chinnamma, for Adikesavalu Naidu	1899 Mar. 16	1902 Feb 12	....	....	4	13	0	....	....	..
206	Krishnamma alias Chinnamma for T. Ramasamidu Naidu.	1899 Mar 16	1906 Feb. 13	700	....	81	0	1	....	.. ..	..
207	Leslie, Henry Haworth, for Martin Leslie, Leslie's children	1889 Sept. 10	1889 Nov. 12	100	....	73	3	3	....	....	..
208	Lane, Mrs Mary Jane, for Matilda Lane	1900 Feb 1	1900 Oct. 24	4,000	....	138	7	7	....	100	..
209	Lander, Thomas, for Joseph Lander	Do. do. 1	1901 June 17	....	....	24	9	9	....	....	..
	Carried over ..	....	....	52,900	8,000	2,428	3	4	847 3 3	100	..

1st July to Dec 1911.	Total.				Payments from 1st July to 31st December 1911			Balance on 31st December 1911.				
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash	Government Securities.	Bank or other Stock, &c., &c.	Cash.		
			To Credit.	To Debit.						To Credit.	To Debit.	
Rupees. Annas. Pies.	Rupees		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Serial Number.
1 11 8	100	..	63 13 3	....	...		0 0 8	100		63 14 6	....	168
703 8 1	23,500	8000	535 6 9	....	....		403 11 1	23,500	8000	34 18 11	..	169
1 11 8	100	..	60 7 3	.. .	....	..	0 0 8	100		60 8 7	....	170
1 11 8	100	..	42 14 7	.. .	....	..	0 0 8	100	..	92 13 11	....	171
248 10 11	14,700	..	256 13 1	....	..	..	250 0 11	14,700		6 12 2	..	172
8 1 7	300		47 3 6	.. .	..	.	0 2 1	300		47 1 8	....	173
8 1 8	300	..	47 4 11	....	...	..	0 2 0	300	..	47 2 11	...	174
6 12 8	400	..	41 11 11	.....	...	..	6 12 8	400	..	34 14 3	. ..	175
..	....	..	1 8 4	....	....	..	8 2 11	....	..	....	8 13 7	176
...	....	..	1 8 4	....	....	..	8 2 11	....	..	....	8 12 7	177
8 8 7	200	..	8 12 1	....	....	..	59 8 10	200	..	....	68 13 8	178
8 8 7	200	..	8 12 1	....	....	..	59 10 10	200	..	....	54 9 0	179
8 8 7	200	..	8 12 1	....	....	..	59 8 4	200	..	....	56 12 8	180
8 8 7	200	..	8 12 1	....	....	..	59 10 4	200	..	....	55 14 3	181
8 8 7	200	..	8 12 1	....	....	..	59 8 4	200	..	....	889 14 7	182
49 5 4	2,900	..	....	149 13 1	....	..	150 8 8	2,900	..	....	299 10 1	183
49 5 4	2,900	..	....	149 10 2	....	..	150 8 11	2,900	..	....	10 1 9	184
....	....	..	....	14 1 0	....	..	....	....	..	....	....	185
....	....	..	44 2 4	....	....	..	....	....	..	44 2 4	....	186
....	....	..	14 13 1	....	....	..	....	....	..	34 10 1	....	186
....	....	..	1,312 1 1	....	....	..	1,307 6 8	....	..	4 10 6	.. .	187
....	....	..	....	....	. ..	..	....	....	..	....	....	188
....	....	..	1 14 0	....	....	.	....	....	.	1 14 1	....	189
....	....	..	12 1 6	....	....	..	....	....	..	10 1 6	.. .	190
....	....	..	82 10 6	....	....	..	....	....	.	23 10 6	.. .	191
....	....	..	12 2 11	....	....	..	....	....	.	10 2 11	.	192
....	....	..	11 10 8	. ..	....	..	....	....	.	11 10 8	....	193
6 12 10	400	..	55 2 10	....	....	..	8 8 8	400		45 4 2	....	194
6 12 10	400	..	52 9 11	....	....	..	8 8 8	400		44 4 3	. ..	195
6 12 10	400	..	53 2 10	....	....	..	8 8 8	400	..	44 4 2	.	196
....	....	..	10 7 8	....	....	. ..	....	.	..	13 7 0	....	197
....	....	..	14 1 8	....	....	.	....	....	.	14 2 8	..	198
....	....	..	22 1 10	....	....	.	....	..	..	22 1 10		199
916 12 0	.. .	..	207 9 0	....	. .	..	911 10 11	. .	..	.	4 1 11	200
....	....	..	24 4 3	....	....	.	....	....	..	24 4 3	...	201
....	....	..	36 1 9	. ..	....	..	6 5 6	....	..	28 13 3	....	202
....	....	..	0 0 10	....	....	..	....	....	..	3 0 10	..	203
13 8 7	800	..	82 8 9	. ..	. ..	..	5 5 6	800	..	62 2 3	....	204
....	....	..	4 15 9	....	....	..	4 15 0	....	..	....	....	205
11 14 7	700	..	102 14 9	..	. ..	..	0 4 10	700	..	102 9 10	....	206
1 11 8	100	..	75 5 1	....	....	.	0 0 8	100	.	73 4 5	....	207
97 16 10	4,100	..	209 7 8	....	....	..	99 1 6	4,100		107 0 5	....	208
....	....	..	24 0 0	....	....	.	....	....	..	24 0 0	....	209
1,478 9 10	50,000	8000	3,878 13 5	313 5 3	....	..	2,059 10 1	53,800	8000	2,153 2 10	951 5 9	

Serial Number.	ESTATES.	Date of Administration.	Date of Closing.	Balance on 30th June 1911.					Receipts from 31st December	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash. To Credit.		Cash. To Debit.		
				Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.	Government Securities. Rupees	Bank or other Stock, &c., &c.
	Brought forward ..									
210	Lorett, Edward Morgan, for two children	1901 Nov. 16	1902 May 28	300	....	5 10 6		....	....	..
211	Lewis, Mrs. Ada Maria, for Miss Ada Catherine Lewis	Do. do. 16	Do. Nov. 6	300	....	12 8 1		....	....	..
212	Lowrey, William Robert, for Trust under the deceased's Will	1903 July 21	1904 Feb. 16	1,800	....	17 2 9		....	..	..
213	Loganatha Moodelliar, Vellore, for Sri Venugopalaswamy family deity.	1904 Nov. 4	...	4,000	....	103 1 3		....	..	..
214	Loganatha Moodelliar, Vellore, for legal representatives of Bhaggammal	Do. do. 4	....	6,700	....	587 13 8		.. ..	300	..
215	Loganatha Moodelliar, Vellore, for Ranganayaki Ammal, subject to the terms of the Will	Do do. 4	....	9,700	....	132 8 4		....	300	..
216	Loganatha Moodelliar, Vellore, for Rukmani Ammal, subject to the terms of the Will.	Do. do. 6	....	8,700	...	206 8 3		.. ..	...	..
217	Loganatha Moodelliar, Vellore, for Gajamba Ammal, subject to the terms of the Will	Do. do 4	..	6,100	....	..		17 10 1	..	..
218	Loganatha Moodelliar, Vellore, for V. L. Balakrishna Moodelliar.	...	...	10,000	....	396 10 11		....	....	..
219	Loganatha Moodelliar, Vellore, for V. L. Dhanarun Moodelliar.	....	...	10,000	....	..		6,694 2 9	....	..
220	Loganatha Moodelliar, Vellore, for V. L. Venugopal Moodelliar	....	....	70,000	....	1,434 4 0		....	5,000	..
221	Lazarus, A., for E. E. H. Lazarus ..	....	....	3,600	....	71 12 10		....	....	..
222	Murphy, Mrs. Pharoah, for deceased's next of kin.	1873 Nov. 15	....	....	....	45 12 7		....	....	..
223	Metcalfe, Robert, for deceased's next of kin.	1875 Mar 4	....	11,600	....	396 11 0		....	300	..
224	MacMahon, Pensioned Charles Robert, for deceased's next of kin	1880 June 18	....	300	....	120 0 0		....	100	..
225	MacFarlane, Thomas Milbourne, for Mildred MacFarlane	1881 do. 8	...	....	....	40 0 3		....	....	..
226	MacDermott Pensioned Sergeant Thomas for deceased's next of kin.	Do Oct. 17	...	.. ..	....	44 4 3		....	....	..
227	MacDermott, Pensioned Sergeant Thomas, for Mrs. Catherina Jane MacDermott.	Do. do. 17	....	....	.. ..	44 4 7		....	....	..
228	Mount Colonel Charles, for deceased's next of kin.	Do. do. 2	....	....	....	16 10 6		....	....	..
229	Mullen, John, for deceased's next of kin	1883 Jan 5	....	500	...	47 10 6		....	....	..
230	Mallman, James Henry, for deceased's next of kin.	Do. do. 15	....	1,100	....	130 6 1		....	100	..
231	Morrison, Reverend John Dunnet, for Robert Leechman Morrison.	Do. do 19	...	....	....	32 1 6		....	....	..
232	Mortsen, Julius John, for deceased's next of kin.	1886 April 21	1890 Aug 27	....	....	20 10 0		....	....	..
233	MacDonald, John James, for deceased's next of kin	1891 May 4	1895 June 30	100	....	55 4 8		....	....	..
234	Maddox, Mrs Margaret, separate Trust Account.	1894 Feb. 17	1894 Nov. 30	4,600	.. ..	205 11 7		....	....	..
235	MacDonald, W., for children ..	1897 July 30	1891 Jan 21	....	....	110 13 8		....	300	..
236	Martin, Henry Kenneth, for Arthur Martin	1898 Mar. 24	1907 Aug. 15	....	....	7 8 8		....	.. ..	..
237	Morrison, Mrs John Agnes, for Edwin Morrison.	1897 Nov 22	1900 Oct 8	980	....	107 10 0		....	....	..
238	Martin & J. for J. W. Martin ..	...	....	200	.. ..	15 4 3		....	100	..
239	Do. for D. Martin ..	....	.. ..	200	....	15 8 3		....	....	..
240	Do. for N. Martin ..	....	....	200	....	15 2 3		....	....	..
241	Do. for S. Martin ..	....	....	200	....	14 4 1		....	....	..
242	Do for G. Martin ..	....	....	200	....	15 8 3		....	....	..
243	Do. for J. Martin ..	....	....	800	....	15 9 1		....	....	..
244	McNicholas, M., for next of kin .	1896 Oct. 25	1891 Mar. 25	200	....	241 12 0		....	....	..
245	Mullan, Alexander Rueben, for Henry Mullan.	....	1894 Feb 23	8,700	....	80 10 5		....	200	..
246	Moore, E., Bandmaster-Sergeant, for Ernest Edmund Moore.	1904 Jan 25	1904 June 22	800	....	....		....	....	..
247	Moore, E., Bandmaster-Sergeant, for Miss Mary Constance Moore	Do. do 25	Do do. 22	...	....	....		10 4 1	....	..
248	Moore, E., Bandmaster Sergeant, for Gilbert Augustus Moore	Do. do 25	Do do. 28	100	....	.. ..		13 15 1	....	..
	Carried over ..	....	....	100	...	....		13 13 8	....	..
				1,81,200	....	4,670 10 1		8,949 13 1	8,400	..

1st July to ber 1911.			Total.						Payments from 1st July to 31st December 1911.				Balance on 31st December 1911.						
Cash.			Government securities.	Bank or other Stock, &c., &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.			Government Securities	Bank or other Stock, &c., &c., &c.	Cash.				
					To Credit.			To Debit.								To Credit.			To Debit.			
Rupees.	Annas.	Pies.	Rupees		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Serial Number
0	1	9	300	..	11	13	13	....	....	..	0	3	6	300		11	9	9	....			210
5	1	9	300	..	17	9	9	....	....	..	0	0	5	300		17	9	10	....			211
27	9	4	1,600	..	44	8	8	....	....	..	25	9	1	1,600		18	2	8	....			212
68	14	7	4,000	..	171	12	10	....	....	..	134	0	0	4,000		37	0	1	....			213
153	0	0	9,000	..	520	11	1	....	....	..	392	3	4	9,000	..	521	8	8	....			214
47	9	7	2,800	..	186	1	11	....	....	..	145	10	11	2,800	..	34	7	0	....			215
147	14	0	8,700	..	448	0	11	....	....	..	127	10	4	8,700	..	618	12	7	....			216
158	11	3	8,100	..	60	1	0	....	....	..	109	11	1	8,100	..	....			17	0	13	217
170	0	1	10,000	..	474	11	0	....	....	..	4	4	0	10,000	..	479	7	0	....			218
8,835	0	10	18,000	..	4,941	1	2	....	8,000	..	3,007	12	6	18,000	..	....			66	11	4	219
1,190	1	11	76,000	..	2,624	0	8	....	8,000	..	880	10	10	70,000	..	2,103	6	10	....			220
59	8	0	3,000	..	181	0	0	....	....	..	59	0	11	3,000	..	71	13	1	....			221
....			....	..	46	10	7	....	....	..	....			....	..	46	12	7	....			222
201	0	9	11,000	..	502	4	8	....	....	..	300	10	4	11,000	..	297	6	0	....			223
0	12	7	400	..	112	0	10	....	....	..	98	8	1	400	..	13	14	9	....			224
....			....	..	40	0	0	....	....	..	....				..	40	0	0	..			225
....			....	..	44	4	8	....	....	..	....					44	4	8	....			226
....			....	..	44	4	7	....	....	..	....					44	4	7	....			227
....			....	..	18	10	6	....	....	..	....			....	..	18	10	6				228
8	7	7	900	..	60	2	0	....	....	..	0	0	4	400	..	55	14	8	..			229
28	9	10	1,800	..	180	13	11	....	....	..	98	13	7	1,200	..	52	0	4	..			230
....			....	..	13	1	0	....	....	..	....				..	12	1	0	....			231
....			....	..	20	10	0	....	....	..	....			....	..	20	10	9	..			232
1	11	5	100	..	57	0	1		..	..	0	0	0	100	..	56	15	8	....			233
78	14	7	4,700	..	284	10	8		....	..	199	0	10	4,700	..	87	9	4	....			234
....			....	..	110	13	0		....	..	87	8	6	....	..	23	5	1	..			235
....			....	..	7	5	0	....	....	..	....			....	..	7	0	5	....			236
18	4	8	1,000		122	14	8	....	....	..	87	8	11	1,000	..	35	6	8	....			237
3	8	7	200	..	18	10	8	....	....	..	9	12	8	200		8	14	0	..			238
3	8	7	200	..	18	9	8	....	....	..	9	12	8	200		8	11	8	..			239
3	8	7	200	..	18	9	8	....	....	..	9	12	8	200		8	12	8	..			240
3	8	7	200	..	18	10	8	....	....	..	9	12	8	200	..	8	14	0	..			241
3	8	7	200	..	18	10	8	....	....	..	9	12	8	200	..	8	13	7	..			242
3	8	7	200	..	18	10	8	....	....	..	9	12	8	200	..	7	3	11	..			243
3	8	7	200	..	16	15	8	....	....	..	9	12	8	200	..	143	9	11	..			244
100	8	9	3,200	..	342	0	9	....	....	..	199	0	10	3,000					..			245
5	1	9	300	..	96	0	1	....	....	..	0	2	0	200		80	14	1	..			246
....			....	..	....			10	4	1	....	..		..		....			10	4	1	246
1	11	0	100	..	....			18	4	1	....	..	0	0	8	100		....				247
1	11	0	100	..	....			13	9	2	....	..	0	0	0	100	..	....	19	9	16	248
11,278	12	3	1,67,700	..	11,932	8	7	34	10	4	14,000	..	7,301	1	3	1,53,700	..	4,655	13	1	118	0	11	

Serial Number	ESTATES	Date of Administration from	Date of Closing.	Balance on 30th June 1911					Receipts from 31st Decem	
				Government Securities.		Cash.			Government Securities.	
						To Credit.	To Debit.			
				Rupees	Bank or other Stocks, &c., not being Government Securities	Rupees. Annas. Pies	Rupees. Annas. Pies		Rupees.	Bank or other Stocks, &c., &c.
	Brought forward ..									
249	Munis, Mrs Jane Celestina, for Ida Blanche Hendricks	....	....	....	....	1 18 0	....		....	..
250	Munis, George John, for Ida Blanche Hendricks.	....	....	....	....	1 18 0	....		....	..
251	Mitchell, Mrs. G., for D. J. M.	....	....	300	....	78 8 0	....		....	..
252	Do. for E. M. M.	....	....	2,400	....	....	252 9 6		....	..
253	Do. for N. A. M	....	....	2,400	....	....	252 3 7		....	..
254	Murray, Dr. W. H., for Trust under the Will	....	....	3,000	....	858 6 8	....		700	..
255	Nod, Mrs. Ammmah, for deceased's next of kin	1878 Oct. 10	..	6,000	....	113 3 1	....		100	..
256	Narayanaswami Nayudu, Avalu, in trust for Avalu Chinna Thayee Ammall and Varada Thanammall.	1893 Sept. 1	1897 Oct. 13	7,000	....	....	120 11 6		....	..
257	Narasimhulu Nayudu, Calcutpett, for Calcutpett Janikaram Nayudu.	1893 Sept. 12	1901 May 31	10,400	....	....	621 4 11		....	..
258	Nott, William, for William Nott ..	1906 do. 26	....	....	....	0 2 10	....		....	.
259	Nagappa Mudaliyar, M., for Murikkammal.	....	....	2,100	....	73 10 4	....		....	.
260	Onchterlony, James William, Annuity Account of Mrs. Lemon Tatham	1814 Oct 28 / 1835 Mar 18	1896 Feb 11	2,18,700	....	902 16 3	....		....	..
261	O Brien, Pensioned Gunner Simon, for Mrs Bridget Ryan.	....	....	1,200	....	77 3 0	....		....	..
262	O'Sullivan, Patrick, Annuity Account.	1867 Mar 30	1895 Sept. 20	....	....	539 12 0	....		....	..
263	Otteau, Mrs Charlotte Louisa, for Louisa Otteau.	1894 Oct. 6	1895 June 28	100	....	86 1 8	....		....	..
264	O'Reilly, Captain P. D., for T. P. D O'Reilly.	1906 Feb 12	....	1,000	....	....	462 10 10		....	..
265	O'Reilly, Captain P D , for Miss D M G Geering	Do do. 19	....	....	....	3 13 0	....		....	..
266	O'Reilly, Captain P. D , for S. E. G. Geering	Do do. 19	....	1,700	....	9 3 8	....		....	..
267	O'Reilly Captain P. D , for G E Geering	Do. do 12	....	1,700	....	11 5 11	....		....	..
268	Paul, Captain Joseph, for the deceased's children, Harriett Eary and Reginald Edward William Eary Paul	1881 Jan. 18	....	....	....	89 4 6	....		....	..
269	Prout, James Crowel, for children ...	1891 June 12	1892 Oct 19	..	....	52 13 4	....		....	..
270	Paulson John, for next of kin ..	1893 Apl. 28	1897 Feb 22	3,500	....	193 2 4	....		200	..
271	Paulson, Mrs Elsa Jane, for next of kin	1845 Oct. 24	Do. do 22	1,000	....	57 2 5	....		....	..
272	Paul, David Millingan, for Mrs. Virginia Paul	1898 Nov. 23	Do. do. 15	100	....	18 13 6	....		....	..
273	Pratten, Alfred John, for children ..	1897 do. 8	1898 July 14	100	....	82 2 7	....		....	..
274	Pethiyee for next of kin ..	1893 Aug. 28	1901 Oct 26	300	..	97 12 0	....		....	..
275	Parnell, Henry for beneficiaries .	1901 July 23	1902 June 18	1,500	..	114 6 3	....		100	..
276	Richardson, Herbert Tannsfield, for Miss Adda Cecilia Richardson	1879 July 5	....	14,300	..	....	24 6 5		....	..
277	Reid, Alexander, Legacy Account of J Bruere's eldest child	Do. Jan. 7	....	200	....	22 5 7	....		....	..
278	Roberts, John James, for William Frank Coyne Alfred Roberts.	1884 Oct. 2	....	200	....	22 10 8	....		....	..
279	Roberts, Mrs. Emma, for deceased's next of kin	1887 Apl 30	.. .	400	....	104 1 1	....		100	..
280	Rapsen, William Everard, for children	1886 July 15	1894 Apl. 23	.. .	....	1 6 7	....		....	..
281	Rabie, Philip Charles Rose, for the deceased's widow and two children.	1895 Jan. 17	1897 July 28	400	....	23 1 10	....		....	..
282	Ryan, Fanjana William, for next of kin.	1898 Apl 28	1900 Aug 28	1,200	...	89 14 3	....		....	..
283	Sayendrum Pillai, S , for Misses John and Benjamin.	1900 Mar 07	1901 Oct 31	....	....	3 15 0	....		....	..
284	Robbins, Mrs Elizabeth Jane, for Herbert Prentice	1905 Feb. 6	1906 June 30	....	....	1 11 6	....		....	..
285	Ritchie, E W., for Mrs M. L. Ritchie.	Do Nov. 6	....	1,100	....	132 2 10	....		103	..
286	Rajagopaul C for Ramasamy	....	....	....	....	....	....		....	..
287	Sahayathy Mudali, Sarcar, for Thayarnmall.	1886 June 7	1899 Sept. 7	....	....	16 0 0	....		....	..
288	Stevens, George for Daniel Stevens (deceased's son).	1877 Oct 9	....	1,000	....	80 6 5	....		....	..
	Carried over ..	.....	...	2,91,200	....	4,838 1 3	1,734 14 11		1,303	..

1st July to 31st Dec. 1911.			Total.						Payments from 1st July to 31st December 1911.				Balance on 31st December 1911.						
Cash.			Government Securities	Bank or other Stock, &c., &c.	Cash.				Government Securities	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.				
					To Credit.			To Debit.							To Credit.			To Debit.		
Rupees.	Annas.	Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Serial number.
....				..	1 10	6		....	....	..	0	7	4		..	1	7	9	....			248
....				..	2 15	0		....	....	..	9	1	11		..	8	12	1	....			250
2	0	7	200	..	78 14	7		....	..	..	19	2	2	200	..	58	12	9	....			251
40	12	11	2,400	..	....			211 12	7	..	93	2	9	2,400	..				244	15	7	252
43	12	11	2,400	..	....			213	5	8	93	2	9	2,400	..				245	0	1	253
135	0	4	9,700	..	994	6	3	....	....	..	616	13	1	9,700	..	177	11	0				254
34	0	2	2,100	..	147	2	3	....	..	..	87	13	7	2,100	..	49	4	3	..			255
116	6	6	7,000	..	....			1 11	6	..	126	2	2	7,000	..	....			227	13	10	256
409	9	1	16,400	..	....			162	6	10	846	10	4	16,400	..	....			808	4	3	257
....			....	..	0	2	10	....	....	..				....	..	0	2	10	..			258
83	11	7	2,100	..	109	8	11	....	....	..	1	2	2	2,100	..	108	9	0	....			259
8,718	4	9	2,18,700	..	4,621	3	6	....	....	..	3,188	11	10	2,18,700	..	1,432	7	8	....			260
29	6	9	1,200	..	97	6	6	....	....	..	6	9	2	1,200	..	97	1	4	..			261
....			....	..	639	13	6	....	....	..	....			....	..	639	12	6	....			262
1	11	0	100	..	81	13	3	....	....	..	0	0	3	100	..	81	12	0	....			263
958	21	9	1,000	..	991	0	11	....	1,000	..	30	9	3	..	..	410	10	8	....			264
....			....	..	9	13	0	....	....	..	3	6	7	..	..	6	7	5	..			265
28	14	5	1,700	..	88	1	10	..	....	..	34	1	6	1,700	..	9	0	10	....			266
29	14	5	1,700	..	40	9	9	....	....	..	29	9	3	1,700	..	10	13	6	....			267
....			....	..	68	4	8	..	..	..	....			....	..	60	4	8	....			268
....			....	..	82	12	4	....	....	..	..			....	..	82	12	4	..			269
98	0	6	4,000	..	261	2	9	....	....	..	129	6	2	4,000	..	62	12	8	..			270
15	12	9	1,000	..	72	14	5	....	....	..	9	5	4	1,000	..	72	8	1	..			271
1	11	0	100	..	80	8	5	....	....	..	0	0	3	100	..	80	7	10	..			272
1	11	0	100	..	82	13	7	....	....	..	0	0	10	100	..	82	13	9	..			273
6	1	2	300	..	72	12	11	....	....	..	0	2	0	300	..	72	11	11	..			274
25	9	8	1,500	..	140	0	8	....	....	..	97	13	2	1,500	..	42	8	8	..			275
238	11	7	14,100	..	229	0	2	....	....	..	240	1	9	14,100	..	....			21	11	5	276
3	5	6	200	..	81	12	7	....	....	..	0	1	4	200	..	81	10	3	..			277
3	5	0	200	..	26	9	5	....	....	..	0	1	4	200	..	26	4	4	....			278
9	12	7	500	..	110	13	8	....	....	..	97	2	5	500	..	13	11	3	..			279
....			....	..	1	0	7	....	....	..	....			....	..	1	0	7	....			280
8	12	7	400	..	29	14	6	....	....	..	6	2	5	400	..	29	11	9	..			281
20	9	9	1,200	..	110	4	5	....	....	..	0	6	3	1,200	..	109	13	1	..			282
....			....	..	2	10	0	....	....	..	....			....	..	1	13	3	..			283
....			....	..	1	11	3	....	....	..	0	0	3	....	..	1	3	0	....			284
20	2	3	1,200	..	102	9	9	..	..	..	98	10	3	1,200	..	53	11	10	....			285
1,160	6	10	....	..	1,150	4	10	....	....	..	....			....	..	2,190	4	10	....			286
....			....	..	16	0	9	....	....	..	....			....	..	10	0	0	..			287
39	9	7	1,000	..	122	9	0	....	....	..	1	1	4	1,000	..	111	7	9	....			288
7,231	16	10	5,52,800	..	10,021	1	2	880	2	2	1,000	..	2,748	10	0	2,01,800	..	8,080	4	6	1,372	6	2	

Serial number.	ESTATES.	Date of Administration.	Date of Closing.	Balance on 30th June 1911.						Receipts from 31st Decem	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash.				Government Securities.	Bank or other Stock, &c., &c.
						To Credit.			To Debit.		
				Rupees.		Rupees	Annas.	Pies.	Rupees. Annas Pies.	Rupees.	
	Brought forward ..										
289	Shepherd Abraham, for deceased's next of kin.	1883 Jan. 24	....	200	...	87	14	1	....	....	..
290	Spratt Reverend James, for James William Spratt.	Do. Nov. 6	....	4,100	....	229	11	8	....	200	..
291	Serrens, Captain James Albert, for deceased's children	Do Jan. 23	1906 May 21	....	....	1	14	0	....	....	..
292	Smith George for next of kin ..	1870 Apl. 9	1897 Aug. 2	..	..	16	12	10	....	....	..
293	Samuel Abraham for Abisag in Samuel	1900 Feb. 12	1902 Apl. 29	1,300	..	32	0	3	....	....	..
294	Steele Lionel Cranke, for Mrs. Alice McKenzie and Reversioners.	1887 Apl. 28	1902 Nov. 28	18,200	....	40	10	8	....	....	..
295	Sabapathy Chetty, P in trust under the deceased's will.	....	...	200	....	97	15	0	....	.. ..	..
296	Styche, Private F, for Miss Florence Styche.	1903 May 28	1903 Dec. 11	....	....	....			0 0 7	.. ..	..
297	Do for Miss Emma Styche.	Do do. 28	Do. do 30	....	....	14	11	12	....	.. ..	..
298	Do. for James Arthur Styche	Do. do 28	Do. do 10	....	....	14	11	11	....	....	..
299	Do. for Charles Vernon Styche	Do. do. 28	Do do. 10	....	....	14	11	11	....	...	..
300	Salisbury, Mrs. Susan, for next of kin.	Do. Mar. 00	1904 Feb 24	7,800	....	267	9	5	.. ..	200	..
301	Steele, Thomas Augustus Loftus, for Dennis George Victor Steele.	1901 July 20	Do Oct 31	....	..	7	12	8	....	....	..
302	Steele, Thomas Augustus Loftus, for Enstace Reginald T Steele.	Do. do. 20	Do do. 31	....	....	4	4	1	....	....	..
303	Steele, Thomas Augustus Loftus, for Douglas Augustus T. Steele.	Do do. 20	Do. do. 31	....	....	7	10	0	....	....	..
304	Scott, Mrs M A., for F. M Scott	1886 Sept 28	....	....	...	48	7	1	....	....	..
305	Do. for J. W. Scott ..	Do do. 30	....	....	....	48	7	1	....	....	..
306	Do. for J. R. Scott .	Do. do. 29	....	....	...	48	7	1	.. ..	....	..
307	Turner, Thomas, for deceased's next of kin.	1873 Mar. 1	....	2,100	....	75	13	3	....	....	..
308	Pulloch, James, for deceased's next of kin.	1889 Sept. 12	1890 Aug 29	100	....	76	0	10	.. ..	..	..
309	Thompson, Leslie Cecil, for Dorothy Leslie Thompson.	1900 June 26	1901 Apl 17	....	....	1	13	0	.. ..	....	..
310	Thayumanall, P, for S A. Chinniah Pillai.	1895 Mar. 2	1897 Dec. 13	....	..	20	11	6		.. ..	..
311	Do for S A. Raja Pillai.	Do. do 2	Do. do. 13	....	...	20	8	5	....	....	..
312	Do for Arputhamma ..	Do do. 2	Do. do 13	....	....	18	0	4	....	....	..
313	Tate Clement, for next of kin	1838 Oct. 27	1899 July 31	..	....				3 11 2	....	..
314	Thambarpanar Ammal, P, for Sivakolunda Ammal	1906 Jan. 10	....	600	....	60	2	10	.. ..	....	..
315	Vanspall, Francis Christian, for Philip William Abraham Vanspall.	1846 June 14	....	4,300	.. ..	143	2	2		100	..
316	Vanspall, Francis Christian, for Mary Grace Florence Justice.	Do do. 14	...	..	.. ..	42	1	1	....	....	
317	Vanspall, Mrs Catherine, for deceased's next of kin.	1868 do 25	.. .	400	....	15	3	10	....	.. ..	..
318	Vertue, Lieut.-Col James, for deceased's five children.	1878 April 26	....	..	...	36	0	8	....	....	..
319	Vighini, Signora Sarah Correa, for J. B. Signor Commendatore Paolo Gaurato Vighini and others	1883 Oct. 6	....	....	..	630	10	0	....	...	..
320	Varadarajulu, Nallah, for P. Joshua Subbiah	1897 Sept. 18	1898 Feb 3	....	..	15	8	7	....	.. ..	..
321	Wilkes, Miss Charlotte, for deceased's next of kin	1859 Mar. 12	....	39,800	...	1,380	7	10	...	1,000	..
322	Warner, Thornton, for Reginald Richard Warner.	1893 do 1	....	..	....	48	12	0	....	.. ..	..
323	Warner, Thornton, for Miss Catherine.	Do. do. 1	....	..	....	48	12	0	.. ..	....	..
324	Williams, Engine-driver Thomas, for deceased's next of kin	1879 June 17	.. ..	200	.	95	12	3	.. ..	.. ..	..
325	Winckler, Mrs Caroline, for deceased's next of kin.	1900 do. 19	.	100	.	52	8	10	....	....	..
326	Wilson, Sergeant Frank, for Margaret Ellen Wilson.	1847 Sept. 10	1887 Dec 12	....	..	17	1	0	..	....	..
327	Woodford, John Mathias, for next of kin.	1897 Mar. 9	1898 Feb. 4	100	....	61	10	8	..	....	..
328	Wright, Solomon, for children	Do May 6	Do. do. 1	..	....	27	15	8	....	....	..
329	Willcott, William Henry, for Ellen Willcott	1903 Dec 14	1904 April 28	800	....	37	4	10	....	....	..
330	Willcott, William Henry, for Aileen Millicent Willcott.	Do. do. 16	Do do. 28	800	....	36	6	9	..	....	..
	Carried over ..	....	...	77,600	....	3,752	0	2	3 11 9	1,500	..

1st July to Dec 1911. Cash. Rupees.	Annas.	Pies.	Total. Government Securities. Rupees.	Stock &c.	Cash To Credit. Rupees.	Annas.	Pies.	Cash To Debit. Rupees.	Annas.	Pies.	Payments from 1st July to 31st December 1911. Government Securities. Rupees.	Stock &c.	Cash. Rupees.	Annas.	Pies.	Balance on 31st December 1911. Government Securities. Rupees.	Stock &c.	Cash To Credit. Rupees.	Annas.	Pies.	Cash To Debit. Rupees.	Annas.	Pies.	Serial number.
2	5	0	200	..	91	4	1	....			....	..	0	1	4	200	..	91	3	5	....			289
39	10	8	4,700	..	309	8	2	....			....	..	125	11	1	4,700	..	119	11	1	....			290
....			....	..	1	14	6	....			....	..	....			....	..	1	14	6	....			291
....			....	..	13	12	10	....			....	..	....			....	..	13	12	10	....			292
1,174	6	7	2,200	..	1,305	11	10	....			2,200	..	26	7	6	....	..	1185	4	13	....			293
158	7	2	10,200	..	329	1	11	....			....	..	287	12	5	10,200	..	81	5	8	....			294
1	11	0	200	..	93	10	9	....			....	..	0	5	11	100	..	63	0	1	....			295
....			....	.	....			0	9	7	....	..	....			....	..	....			0	0	7	296
....			....	.	14	11	11	....			....	..	....			....	.	14	11	11	....			297
....			....	.	14	11	11	....			....	..	....			....	..	14	11	11	....			298
....			....	.	14	11	11	....			....	..	....			....	..	14	11	11	....			299
188	0	8	7,600	..	416	3	11	....			202	7	7			7,600	..	214	6	4	....			300
....			....	.	7	12	8	....			....	..	....			....	..	7	12	8	....			301
....			....	.	6	4	1	....			....	..	1	3	1	....	..	5	2	0	....			302
....			....	.	7	10	8	....			....	..	....			....	..	7	10	8	....			303
....			....	.	46	7	1	....			....	..	....			....	..	46	7	1	....			304
....			....	.	46	7	1	....			....	..	....			....	..	46	7	1	....			305
....			....	.	46	7	1	....			....	..	....			....	..	46	7	1	....			306
35	0	11	2,100	.	111	6	1	....			....	..	1	3	0	2,100	..	110	3	1	....			307
1	11	6	100	..	77	2	4	....			....	..	0	0	8	100	..	77	1	8	....			308
....			....	..	1	13	6	....			....	..	....			....	.	1	13	6	....			309
....			....	..	10	11	6	....			....	..	....			....	..	10	11	6	....			310
....			....	..	25	8	6	....			....	..	....			....	.	25	8	6	....			311
....			....	..	13	0	0	....			....	..	....			....	.	13	0	0	....			312
....			....	.	....			2	12	2	....	..	0	14	10	....	.	....			4	10	9	313
18	3	6	600	.	70	8	3	....			....	..	3	4	8	600	.	70	9	9	....			314
72	5	5	4,400	.	214	7	7	....			....	..	39	2	11	4,400	.	218	4	8	....			316
....			....	.	42	1	1	....			....	..	....			....	.	42	1	1	....			316
8	12	7	400	.	23	2	5	....			..	..	0	8	1	400	..	23	12	4	....			317
....			....	.	29	8	3	....			..	..	....			....	..	29	8	3	....			318
....			....	.	539	10	0	....			....	..	....			....	..	539	10	0	....			319
....			..	.	10	8	7	....			....	..	....			....	..	10	8	7	....			320
69	6	1	40,200	.	1,080	13	11	....			..	..	1,003	5	3	40,200	..	977	7	8	....			321
....			....	.	46	12	8	....			....	..	....			....	.	46	12	8	....			322
....			....	.	46	12	8	....			....	..	....			....	..	46	12	8	....			323
8	5	0	200	.	88	2	3	....			..	..	3	1	6	200	.	89	1	4	....			324
1	11	3	100	..	84	3	10	....			....	..	0	0	8	100	.	84	3	2	....			325
....			....	.	17	1	0	....			....	..	....			....	.	17	1	0	....			326
1	11	3	100	.	93	5	10	....			....	..	0	0	8	100	.	93	5	2	....			327
....			....	.	97	15	2	....			....	..	....			....	..	97	15	2	....			328
25	4	2	900	..	69	9	7	....			....	..	26	9	4	900	..	23	3	3	....			329
15	6	0	900	..	61	6	5	....			....	..	29	6	4	900	..	22	3	1	....			330
9,499	10	7	70,200	..	6,949	14	0	2	11	9	1,500	..	1,848	7	6	77,800	..	4,404	6	1	4	10	7	

Serial number.	ESTATES.	Date of Administration.	Date of Closing.	Balance on 30th June 1911.					Receipts from 31st December	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash.			Government Securities.	Bank or other Stock, &c., &c.
						To Credit.		To Debit.		
				Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.	Rupees.	
	Brought forward .									
328	Wainright, Samuel, for A. W. Wainright	1902 Aug. 20	....	100	....	22 0 8		....	....	..
332	Wainright, Samuel, for J. W. Wainright.	Do. do. 20	....	100	....	21 15 7		....	....	..
333	Wainright, Samuel, for G. W. Wainright.	Do. do. 20	....	100	....	22 1 1		....	....	..
334	Warmingham, William George, for Polly Janet Warmingham.	....	....	....	....	....		1 8 9	....	..
335	Xavier, John, for carrying out the instructions contained in the deceased's Will	1879 May 29	....	26,600	....	15 2 3		....	....	..
336	Young Major, A. T., for Miss G. L. M. Wemyss.	Do. do. 19	1906 Dec. 22	4,100	....	25 15 2		....	....	..
	Total ..	....	....	31,000	..	108 3 5		1 8 9	....	..

Administrator-General's Office, Madras,
31st December 1911.

1st July to Dec 1911	Total.				Payments from 1st July to 31st December 1911.			Balance on 31st December 1911				
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Serial number.
			To Credit.	To Debit.						To Credit.	To Debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees		Rupees. Annas. Pies.	Rupees. Annas. Pies.	
2 11 0	100	..	93 11 3	....	....	..	0 0 0	100	..	93 11 1	....	331
1 11 0	100	..	23 10 3	....	....	..	0 0 0	100	..	22 9 6	....	332
1 11 6	100	..	23 12 3	....	....	..	0 0 3	100	..	23 11 10	....	333
....	....	..	....	1 3 9	....	..	....	....	..	....	1 3 9	1234
462 4 7	38,800	..	467 7 10	....	....	..	464 11 0	34,800	..	32 12 7	....	335
69 11 9	4,100		96 10 11	....	....	..	30 11 4	4,100	..	10 15 7	....	336
521 1 9	31,000	..	535 5 9	1 3 9	....	..	495 3 7	31,000	..	183 12 7	1 3 9	

C. E ODGERS,
Administrator-General of Madras.

SCHEDULE of all TRUSTS ESTATES whereof the FINAL BALANCES have been paid to the 1911, specifying the AMOUNT of such BALANCES, and the PERSONS to

Serial number.	Name of Estate	Date of Administration.	Date of Payment	Government Security.	Other Security.
			1911.	Rs.	Rs.
1	Apalaswamy Pillay, S A., for S. A. Chinniah Pillay.	1884 Sept. 8 ..	1911 Nov. 14 ..	....	....
2	Appaswamy Pillai, S A., for Raju Pillai.	Do. do. 8 ..	Do. do. 14 ..	....	....
3	Dale, J. J., for Walter ..	1903 Apr. 8 ..	Do. Sept. 1 ..	23,500	15,000
4	Do. Residue Account	Do. do. 8 ..	Do. do. 21 ..	4,200	....
5	Fowler, J., for D M Fowler.	1903 Oct. 14 ..	Do. Aug 18 ..	....	....
6	Gibson, Surgeon Captain, R., for B. V. Gibson.	1902 Feb. 28 ..	Do Sept 6 ..	....	....
7	Jefferies, J. F., Sergeant, for E. M. Jefferies.	1906 Aug. 18 ..	Do. July 7 ..	....	....
8	Krishnammal, T., for Andikesavalu Naidu	1899 Mar. 15 ..	Do. Nov. 16 ..	....	....
9	MacDonald, W., for Children.	1897 July 30 ..	Do. Aug 7 ..	....	....

Administrator-General's Office, Madras,
31st December 1911.

Persons entitled to the same, during the period of six months ending 31st December whom paid, prepared in accordance with Section 44 of Act II of 1874.

Cash			Parties to whom paid	Serial number.
Rs.	A.	P.		
10	12	4	Paid S. A Chinnah Pillai being the balance at Credit of the Trust Account.	1
12	14	11	Paid S A Raju Pillay do. do.	2
13,987	10	5	Transferred to the estate of Mrs C. Waller being the balance at credit.	3
37	4	6	Transferred to the estate of Mrs. C. L. Waller being her half share in the Trust account.	4
240	15	6	Paid Mrs E. Fowkes being balance of the Trust account payable to her at the request of Miss D. M. Fowkes.	5
717	12	3	Paid Miss H. V Gilson through the Bank of Upper India, Limited, being the balance of Trust account.	6
1,301	13	3	Paid Miss E. M Jellicoe being the balance of the Trust account.	7
2	0	9	Paid Anthikonvelu Naidu being the balance of Trust account.	8
37	2	6	Paid Miss F D MacDonald at the request of Mrs. D. MacDonald being the balance in the Trust account.	9

C. E. ODGERS,
Administrator-General of Madras.

Serial number.	ESTATES.	Balance on 30th June 1911					Receipts from 1st July to 31st December 1911				
		Government Securities.	Bank or other Stock, &c., not being Government Securities	Cash			Government Securities	Bank or other Stock, &c., &c.	Cash.		
				To Credit.		To Debit.					
		Rupees		Rupees	Annas Pies.	Rupees.	Annas Pies	Receipts		Rupees.	Annas. Pies.
..	Estates serial Nos. 1 to 69 ..	30,600	20,500	9,021	9 9	4,635	0 0	16,300	.	24,735	11 9
..	Do. 70 to 142 ..	7,100	..	2,713	9 6	1,419	13 7	1,500		4,430	6 0
..	Do. 143 to 208 ..	6,700	..	3,425	9 4	1,378	11 7	3,000		5,033	6 1
..	Do. 209 to 280 ..	67,100	.	6,619	4 7	30,829	1 8	1,100		28,037	9 10
..	Do. 281 to 353 ..	60,900	3,100	13,119	0 6	23,296	11 6	10,700		37,429	1 9
..	Do. 354 to 427 ..	72,800	.	26,537	12 6	5,032	0 16	16,600	58315	20,381	9 5
..	Do 428 to 482 ..	2,500	..	4,279	10 11	10,493	1 16	27,100	15000	51,613	0 9
	Grand Total ..	2,52,100	23,500	73,016	4 9	75,416	34 6	79,100	73315	1,74,674	12 6
..	Trusts Serial Nos. 1 to 53 ..	1,03,800		4,116	12 11	0	1 0	1,900	..	1,900	10 9
..	Do. 54 to 74 ..	10,000	1,01,000	6,300	1 9	7,343	0 6	7,000	..	13,454	0 0
..	Do. 75 to 121 ..	89,100	21,200	2,436	3 6	1,138	12 1	5,100	..	18,003	10 6
..	Do 122 to 167 ..	1,33,400	..	4,119	0 4	1,329	14 6	200	..	3,882	6 6
..	Do 168 to 209 ..	62,900	3,000	2,428	0 4	847	4 0	100	..	1,479	0 10
..	Do. 210 to 248 ..	1,67,000	.	4,070	15 1	3,849	13 1	6,400	.	11,275	12 6
..	Do. 249 to 288 ..	9,91,200	..	3,538	1 6	1,784	14 11	1,500	..	7,231	10 10
..	Do. 289 to 330 ..	77,600	..	6,700	6 3	3	11 0	1,500	..	2,490	14 7
..	Do 331 to 336 ..	91,000	..	100	3 6	1	9 9	..	..	927	1 9
		9,65,200	1,80,250	31,836	12 11	16,980	1 7	23,800	..	66,147	0 8

Total.						Payments from 1st July to 31st December 1911.				Balance on 31st December 1911						
Government Securities.	Bank or other Stock, &c., &c.	Cash.				Government Securities	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash				
		To Credit.		To Debit.								To Credit.		To Debit		
Rupees.		Rupees.	Annas. Pies.	Rupees.	Annas. Pies.	Rupees.		Rupees.	Annas. Pies.	Rupees.		Rupees.	Annas. Pies.	Rupees.	Annas. Pies.	Serial number.
18,900	20,500	21,240 4 8		1,212 8 6		[illegible]		25,178 5 11		48,904		5,216 3 8		1,333 5 2		...
2,600	.	12,245 15 10		543 1 2		1,000	.	3,113 0 11		7,600	..	2,084 16 8		981 1 11		...
18,700	.	13,648 1 4		582 11 6		3,000	..	5,896 15 6		10,700		8 874 8 1		688 1 11		...
68,200	.	8,548 0 5		8,329 12 7		16,900	..	9,107 8 0		52,300	.	4,336 14 9		7,724 3 10		...
71,600	3,100	27,272 12 4		2,591 6 6		8,100	..	26,801 5 7		63,500	3,100	17,297 8 11		10,747 3 8		...
91,800	58,245	42,751 5 4		385 15 9		10,200	..	35,045 15 7		81,200	58,845	6,257 13 0		8,458 5 6		...
30,600	15,000	46,926 3 10		1,529 9 7		7,600	..	24,276 15 9		22,600	16,000	4,365 9 3		22,904 14 11		...
2,80,400	97,148	1,15,255 12 10		16,583 9 5		46,700	1900	1,11,935 8 5		2,84,700	76,648	58,711 5 7		54,978 8 5		
1,05,700	.	5,611 13 11		...		..	..	2,778 4 8		1,05,700	.	5,133 13 10		0 4 7		
28,200	1,51,000	12,702 2 9		121 12 7		.	.	16,597 1 3		28,900	1,51,000	4,068 5 0		7,815 1 10		
54,500	91,250	20,263 7 5		949 6 1		45,800	1900	18,856 14 7		46,700	8 250	2,218 0 7		1,443 2 3		
1,88,600	.	7,366 16 8		718 10 8		1,800	..	3,136 5 0		1,87,000	..	4,400 3 8		881 4 8		
63,000	8,000	8,875 12 5		318 5 3		..	..	5,059 10 1		53,000	8,000	1,152 8 10		861 5 8		
1,67,700	..	11,938 5 7		84 10 4		14,000	..	7,261 1 3		1,53,700	..	4,850 13 11		119 0 11		
2,92,800	..	10,021 1 3		588 9 9		1,000	..	8,748 15 5		2,91,800	..	6,063 4 8		1,372 6 8		
79,100	..	8,246 14 9		9 11 6		1,200	..	1,868 7 8		77,900	..	4 498 4 1		4 15 7		
91,000	..	635 5 2		1 8 9		..	..	481 5 7		91,000	..	153 12 7		1 8 9		
9,80,005	1,30,300	79,770 15 0		3,725 9 3		63,800	1900	88,562 4 1		9,27,402	1,68,250	39,245 5 11		11,164 16 3		

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE.

No. 16.] MADRAS, TUESDAY EVENING, APRIL 16, 1912. [PRICE, 6 *pies*

MADRAS PORT TRUST.

MINUTES OF MEETINGS.

MINUTES of a Board Meeting, No. 1 of 1912-1913, held on the 3rd April 1912.

PRESENT:

The Hon'ble Sir Francis J. E. Spring, K.C.I.E., *Chairman*.

Mr. A. S. A. Westropp, I.C.S.
Commander W. B. Huddleston, R.I.M.
Mr. H. T. Keeling.
Sir Hugh S. Fraser, *Kt.*
Mr. C. B. Simpson.
Mr. T. J. McCloughan.
Mr. R. Madura Savega.
The Hon'ble Khan Bahadur Mahomed 'Abdul Kuddus Badsha Sahib.
The Hon'ble Rao Bahadur P. Theagaraya Chetty Garu, B.A.
M.R.Ry. Rao Bahadur G. Narayanaswami Chetty Garu.

1. Read, approved and recorded the minutes of the proceedings of the previous meeting held on Friday the 22nd March 1912.

2. Recorded G.O. No. 311, Marine, dated 27th March 1912, directing publication in the *Fort St. George Gazette* of notification under sections 9 and 10 of the Madras Port Trust Act, 1905, constituting the Board of Trustees of the Port of Madras with effect from 1st April 1912.

3. The Chairman handed to the Trustees, for consideration, a memorandum showing, broadly, the results of the investigations which for many years past have been carried on by the Trust's Engineers, with a view to the formation of a definite opinion in regard to the accretion of sand at the south side of the harbour.

4. The Chairman handed to the Trustees, for consideration, a memorandum which he had prepared with the intention of showing how a line of ship-quays along the entire 3,000 feet of the western face of the harbour, and other works contingent thereon might be financed.

5. Read and adopted a draft letter to Government asking for sanction to the creation, debitable to Port Funds, of an additional light-keeper on Rs. 25—1—30 per mensem for charge of the new occulting 4th order light on the harbour breakwater.

6. The following statement of estimates sanctioned since the 22nd March 1912 was ordered to be recorded :—

Statement of sanctions by Chairman and Board.

Serial number.	Authority.		Name of work.	Amount sanctioned.	Balance of budget allotment still available.	Chargeable to	Remarks.
	Number.	Date.					
			Capital Major Works.	Rs.			
1	G.O. No. 184 M.	21st March 1912.	Completing 1,030 feet of the ship-quay on the west face of the Marina Harbour.	10,23,000	..	Revenue 7 (ii) Contributions to Capital.	This is in supersession of the estimate sanctioned in G.O. No. 183, Marine, dated 12th June 1911.
			Revenue Works.				
..	....	....	Nil.	..	..	....	....
			Madras Port Fund.				
1	G.O. No. 187 M.	25th March 1912.	Repairs to mooring buoys during 1911-1912.	2,200	..	Detailed Account E Working Charges—Buoys.	..
			Madras Pilotage Fund.				
..	....	....	Nil.	..	..	....	....

7. Recorded G.O. No. 184, Marine, dated 21st March 1912, sanctioning the revised estimate amounting to Rs. 10,23,000 for completing a length of 1,030 feet of the ship quay on the west face of the Madras Harbour—*vide* Board's Resolution, No. 282, dated 23rd February 1912.

8. Recorded G.O. No. 187, Marine, dated 25th March 1912, sanctioning the estimate amounting to Rs. 2,200 for repairs to mooring buoys in the Madras Harbour during 1911-12—*vide* Board's Resolution No. 306, dated 8th March 1912.

9. Recorded G.O. No. 188, Marine, dated 25th March 1912, approving the Board's proposal to contribute from the Madras Port Fund a sum of Rs 100 per mensem towards the provision of a time-ball at the Port of Madras from the 1st March 1912—*vide* Resolution No. 304, dated 8th March 1912.

10. Recorded G.O. No. 189, Marine, dated 27th March 1912, sanctioning the re-appropriation statements for certain Capital and Revenue Works for the year 1911-12.

11. Recorded G.O. No. 190, Marine, dated 30th March 1912, intimating to the Board that the Government of India have sanctioned the proposal that the old harbour construction loan and the second harbour improvement loan be consolidated into one loan and that this consolidated loan be repaid with effect from the 1st April 1912 in equated monthly instalments of Rs. 32,000—*vide* Resolution No. 211, dated 24th November 1911.

12. Recorded the Trust's Capital and Revenue accounts for January 1912.

13. Securities and cash held by the Bank of Madras, for the Madras Port Trust on the 2nd April 1912 were ordered to be recorded as follows :—

	Government securities.	Cash balances.
	Rs.	Rs. A. P.
Revenue Account	2,50,500	1,23,944 12 7
Provident Fund Account	1,52,506	19,199 7 8
Deposit Fund Account	18,800	644 11 0
Biden Sailors' Home Charity Account	37,500	583 7 8
Disabled Boatman's Fund Account	85,500	1,135 13 4
Pilotage Fund Account	74,400	3,567 15 2
Harbour Dues Advance Account	*Nil.*	25,054 15 8

Port Trust Office, Madras,
12th April 1912.

F. J. E. SPRING,
Chairman, Madras Port Trust.

MADRAS : PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE.

No. 16.] MADRAS, TUESDAY EVENING, APRIL 16, 1912. [PRICE, 6 *pies*

METEOROLOGICAL RESULTS.

FROM THE MADRAS OBSERVATORY REGISTER.

1912.	Barometer reduced to 32°	Thermometers. Corrected Daily Means. Dry.	Wet.	Observed Extremes. Max.	Min.	Solar Heat in Vacuo. Maximum.	Humidity.	Wind. Prevailing direction.	Daily velocity.	Depth of rain.	Cloudy sky.	Bright sunshine.	General weather.
	Inches.	°	°	°	°	°	Cts.		Miles	Inches.	Cts.	Hrs.	
April.													
8th Mon. ..	29·874	83·5	72·2	92·2	75·0	134·2	74	S.S.E.	128	..	3	10·9	Fine
9th Tues. ..	·877	83·7	72·7	91·6	75·6	137·4	75	S.S.E.	200	..	5	10·3	Do.
10th Wed. ..	·815	84·1	73·6	91·6	77·0	139·2	77	S.E. by S.	174	..	15	10·7	Do.
11th Thurs. ..	·897	83·6	73·8	91·4	77·6	134·2	80	S.E. by E.	138	..	33	7·8	Fine with passing clouds.
12th Fri. ..	·904	83·4	72·8	92·0	75·2	136·2	77	S.E. by E.	138	..	13	9·8	Fine.
13th Sat. ..	·953	83·2	72·8	91·6	76·0	134·4	77	S.E.	134	..	3	10·6	Do.
14th Sun. ..	·931	84·2	73·4	93·7	77·7	132·2	76	S.E.	104	..	1	10·3	Do.

The Standard Barometer and Thermometers are read at 8 A.M., 10 A.M., 4 P.M., and 8 P.M., and the daily means are obtained by the application of hourly corrections, deduced from twenty years' observations. The cistern of the Barometer is twenty-two feet above the level of the sea, and the receiver of the Rain Gauge is two feet from the ground. The wind, rain and general weather registered are for the current Civil Day—from midnight to midnight.

The total quantity of rain collected since January 1st is 2·53 inches, the average due for the same period being 1·77 inches.

R. LL. JONES,
Deputy Director.

Madras Observatory, 15th April 1912.

MADRAS: PRINTED AND SUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

11—SUP.—22

SUPPLEMENT TO PART II
OF
THE FORT ST. GEORGE GAZETTE.

No. 16.] MADRAS, TUESDAY EVENING, APRIL 16, 1912. [PRICE, 8 pies.

ABSTRACT OF SEASON REPORT FOR THE WEEK ENDING THE 13TH APRIL 1912.

RAINFALL AND PRICES OF THE STAPLE FOOD-GRAINS.

Districts.	Rainfall in inches			Price in Shers (of 80 tolas) per Rupee.											
		Up to the end of the week from 1st April.		Rice.			Ragi			Cholam.			Cumbu.		
	In the week.	1912	*Average of 40 years.	Average for April.	Last week.	This week.	Average for April.	Last week.	This week.	Average for April.	Last week.	This week.	Average for April.	Last week.	This week.
Circars.															
Ganjam	0·2	0·2	6·4	11·1	8·9	9·0	19·3	18·7	19·0	.	.	.	.	.	.
Vizagapatam. {A.	0·6	0·4	5·0	10·6	8·1	8·2	18·0	18·2	19·3	..	18·9	18·9	19·6	13·7	13·9
Vizagapatam. {L.	..	0·3	6·3												
Godavari	0·2	0·1	6·8	13·1	8·0	7·9	19·4	18·3	18·0	18·9	18·9	18·9	..	18·3	13·9
Kistna	..	—	..	10·2	7·8	7·8	18·3	18·7	18·7	17·6	13·8	13·4	..	14·1	14·5
Guntur	..	..	..	10·8	7·6	7·8	..	15·0	15·9	18·2	12·3	12·4	17·0	12·9	12·9
Deccan.															
Kurnool	..	0·1	0·1	9·8	7·4	7·6	..	14·8	15·4	20·1	14·8	14·8	16·3	14·2	14·3
Banganapalle	..	.	..	..	6·8	6·6	.	.	.	.	14·0	14·0	.	.	..
Bellary	0·1	0·4	0·3	8·8	7·9	7·2	.	15·7	16·1	17·8	13·4	13·4	17·8	.	..
Sandur	..	.	..	..	7·6	7·6	..	..	..	..	13·4	13·4	.	.	..
Anantapur	..	0·1	0·2	10·0	7·8	7·7	20·5	15·9	16·8	19·9	14·4	14·4	17·9	13·9	13·8
Cuddapah	..	..	0·2	8·5	8·6	7·8	18·4	15·8	15·8	18·0	14·7	14·8	17·1	12·8	11·8
Carnatic.															
Nellore	.	..	..	11·0	8·5	8·8	18·7	16·3	19·9	17·5	12·5	12·9	16·3	11·8	22·8
Chingleput	..	..	0·1	10·7	8·0	8·1	18·1	18·3	18·1	..	..	..	..	..	..
Madras	..	..	0·3	9·0	7·5	†	15·8	12·6	19·6	..	..	..	..	..	..
South Arcot	..	..	0·1	10·4	8·3	8·2	16·4	13·6	14·8	..	..	..	14·9	10·4	12·3
Central.															
Chittoor	..	..	0·3	10·6	9·2	8·3	18·4	13·4	13·4	..	..	..	17·1	13·4	13·8
North Arcot	..	0·1	0·2	10·5	8·2	8·0	17·2	12·7	12·7	.	.	.	15·5	12·1	12·1
Salem	..	0·2	0·3	10·0	7·7	7·6	18·2	13·8	13·8	15·9	12·6	12·7	16·7	15·9	10·9
Coimbatore	..	0·3	0·1	9·8	7·8	7·4	17·3	14·9	14·7	16·2	11·5	11·3	18·0	12·5	12·0
Trichinopoly	..	..	0·4	10·3	7·3	7·3	17·4	14·8	14·9	17·0	14·9	14·9	17·1	13·6	12·9
South.															
Tanjore	..	..	0·4	10·8	8·2	8·1	17·7	14·2	14·1	..	.	.	..	.	.
Pudukottai	.	..	..	..	8·8	8·8	.	14·9	13·9	.	14·5	14·9	.	11·8	12·3
Madura	..	0·1	1·4	13·9	7·2	7·2	17·4	13·6	13·8	15·4	12·7	*13·8	16·3	11·5	11·9
Ramnad	0·1	0·2	0·9	10·5	7·0	7·0	16·2	13·6	13·8	14·5	11·8	11·9	15·6	11·4	11·7
Tinnevelly	0·1	0·2	1·1	10·3	8·0	8·0	17·1	13·4	13·2	12·7	13·3	11·9	13·3	13·1	12·7
West Coast.															
Malabar	0·2	0·3	1·4	8·1	7·9	7·9	..	..	.	..	.	..	.		—
South Canara	0·1	0·2	0·7	11·1	9·3	8·7	..	..	..	..	..	..	—		—
Travancore	0·1	0·6	1·3	..	7·4	7·9	..	..	..	..	..	..			..
Cochin	0·1	1·2	..	..	7·9	7·7	..	..	..	..	.	.			..
Hills.															
The Nilgiris	0·5	0·3	1·6	8·2	7·0	7·4	13·7	12·8	13·3	..	..	.			

A. = Agency. L. = Littoral.
* Average of the 15 years ending 1910-1911. † Not sold.

DISTRICT REPORTS.

GANJAM.

Water-supply generally sufficient. Surada and Russellkonda reservoirs 20·2 and 35·7 feet deep, respectively. Standing crops fair. Harvested summer ragi and gingelly, outturn fair. Pasture generally sufficient; fodder generally available. Condition of cattle generally good. Employment available. Grain stocks sufficient.

VIZAGAPATAM.

Water-supply generally insufficient. Transplanted sugarcane in three taluks. Standing crops not improving in parts for want of water. Harvested greengram, outturn fair to normal; chillies and gingelly, fair; sugarcane and tobacco, poor to fair; ragi, poor. Pasture generally insufficient; fodder sufficient. Condition of cattle good. Employment available. Grain stocks sufficient.

GODAVARI.

Water-supply sufficient except in one taluk and in two divisions. Godavari 2 feet below the anikat. Ploughing, watering, manuring and weeding continue. Standing crops fair. Harvested paddy, ragi, chillies, gaisa, sugarcane, castors, cotton, gingelly, tobacco and cholam; outturn fair to normal. Pasture sufficient except in five taluks and in three divisions; fodder sufficient except in one division. Condition of cattle good. Employment available. Grain stocks sufficient. Prospects fair.

KISTNA.

Water-supply generally sufficient except in two taluks. Kistna 1·45 feet below the anikat; discharge through head sluices nil. Manuring and weeding in progress in parts. Standing crops fair. Harvested gingelly and paddy, outturn fair; bengalgram, castors and cotton, normal. Pasture scanty; fodder sufficient. Condition of cattle generally good. Employment available. Grain stocks sufficient.

GUNTUR.

Water-supply insufficient. Manuring of lands for the next season. Standing crops fair to good. Harvested cotton, tobacco, ragi and second crop paddy; outturn fair to normal. Pasture scanty; fodder sufficient. Condition of cattle generally good. Employment available. Grain stocks sufficient.

KURNOOL.

Water-supply insufficient except under a few tanks and the Sunkesula anikat canal. Tungabhadra 5·53 feet below the anikat, but supply sufficient for present requirements. Preparing of lands for the next season. Standing crops fair. Harvested cotton and paddy; outturn fair to normal. Pasture scanty; fodder sufficient. Condition of cattle generally good. Employment available. Grain stocks sufficient.

BANGANAPALLE.

Water-supply sufficient. Standing crops fair. Pasture scanty; fodder sufficient. Condition of cattle good. Employment available. Grain stocks sufficient.

BELLARY.

Water-supply insufficient except in parts. Preparing of lands for the next season, removing of nath grass, weeding, manuring, planting of sugarcane and harrowing in progress in parts. Standing crops fair to good. Harvested sugarcane, outturn fair to normal; second crop paddy, fair; cotton, poor. Pasture scarce; fodder sufficient except in one taluk. Condition of cattle good except in two taluks. Employment available. Grain stocks sufficient.

SANDUR.

Water-supply insufficient in parts. Ploughing and manuring in progress. Standing betel crop good. Pasture scarce; fodder sufficient. Condition of cattle good. Employment available. Grain stocks sufficient except in parts.

ANANTAPUR.

Water-supply insufficient except under wells and spring channels in parts. Ploughing of black-cotton soil lands, sowing of paddy, ragi and cholam, and planting and watering of sugarcane, in progress in parts. Standing crops fair. Harvested cholam, outturn fair to normal; paddy, ragi and korra, fair; cotton, poor to fair. Pasture scarce; fodder sufficient. Condition of cattle generally good. Employment available. Grain stocks sufficient. Prospects generally fair.

CUDDAPAH.

Water-supply insufficient except in parts. Ploughing, sowing of paddy, indigo, gingelly, ragi and korra, hoeing and transplanting of paddy, ragi and korra in progress in parts. Standing crops fair. Harvested paddy, ragi, korra, cholam, gingelly, turmeric, chillies, sugarcane, onions and sweet potato, outturn fair to normal. Pasture scanty; fodder available. Condition of cattle generally good. Employment available. Grain stocks sufficient.

NELLORE.

Water-supply generally sufficient. Nellore anikat not reported. No flow over the Sangam anikat and no discharge. Sowing of second crop paddy, tadige, hemp and gingelly in progress in parts. Standing crops fair to good. Harvested paddy, cholam, castor, ragi, tobacco, cotton and arugu, outturn fair to normal; gingelly and chillies, fair. Pasture available except in parts; fodder sufficient. Condition of cattle generally good. Employment available. Grain stocks sufficient. Prospects fair.

CHINGLEPUT.

Water-supply sufficient except in one taluk. Ploughing, sowing, weeding and transplanting of paddy in progress in parts. Standing crops fair. Harvested paddy and ragi; outturn fair. Pasture and fodder generally available. Condition of cattle generally good. Employment available. Grain stocks sufficient. Prospects good.

MADRAS

Employment available. Grain stocks sufficient.

SOUTH ARCOT.

Water-supply sufficient except in parts of four taluks. Ploughing, manuring, sowing of paddy and gingelly, baling, weeding of paddy and cholam and transplanting of paddy in progress in parts. Standing crops fair. Harvested paddy, ragi, sugarcane, gingelly, groundnut, cumbu and varagu; outturn fair. Pasture available; fodder sufficient. Condition of cattle generally good. Employment available. Grain stocks sufficient. Prospects fair.

CHITTOOR

Water-supply insufficient except in parts. Ploughing and transplanting of paddy and ragi, planting of sugarcane and baling for paddy, ragi, betel, sugarcane and chillies in progress in parts. Standing crops generally fair. Harvested paddy, ragi and sugarcane; outturn poor to normal. Pasture and fodder insufficient in parts. Condition of cattle generally good. Employment procurable. Grain stocks generally sufficient for local requirements. Prospects fair.

NORTH ARCOT.

Water-supply insufficient in parts. Ploughing for sowing, weeding and transplanting of paddy, and ragi in progress. Standing crops fair. Harvested paddy, ragi and sugarcane, outturn fair to normal. Pasture scanty in parts and fodder available. Condition of cattle generally good. Employment procurable. Grain stocks sufficient for local requirements. Prospects generally fair.

SALEM.

Water-supply insufficient. Sowing of cholam and cumbu, sowing or transplanting of paddy, transplanting of ragi and planting of sugarcane in progress in parts. Standing crops fair. Harvested paddy, outturn bad to normal; ragi, cholam and sugarcane, poor to normal; gingelly, fair. Pasture sufficient except in four taluks and fodder available. Condition of cattle good. Employment available. Grain stocks sufficient. Prospects fair.

COIMBATORE

Water-supply insufficient except in parts. Three feet of water in the Cauvery at Erode. Sowing of cholam in parts. Standing crops fair, but dry-crops withering in parts of three taluks. Harvested paddy; outturn normal. Pasture insufficient, but fodder generally available. Condition of cattle generally good. Employment available. Grain stocks sufficient for local requirements.

TRICHINOPOLY.

Water-supply generally sufficient except in rain-fed tanks. No flow over the Grand anikat. Transplanting of paddy and sowing of cholam in progress in parts. Standing crops fair. Harvested paddy, cholam and cumbu; outturn fair. Pasture scanty, but fodder sufficient. Condition of cattle fair. Employment available. Grain stocks sufficient.

TANJORE

Water-supply sufficient except in parts. No flow over the Grand anikat and no discharge. Transplanting of paddy and ragi and raising of tobacco in progress in parts. Standing crops generally fair. Harvested paddy and gingelly; outturn fair. Pasture generally sufficient and fodder available. Condition of cattle generally good. Employment available. Grain stocks sufficient. Prospects generally fair.

PUDUKKOTTAI.

Water-supply not reported. Sowing of cholam in progress in parts. Standing crops good except in parts. Pasture insufficient, but fodder sufficient. Condition of cattle good. Employment available. Grain stocks sufficient. Prospects fair.

MADURA

Water-supply insufficient except in parts of two taluks. Discharge from the Periyar not reported. Ploughing of dry and wet lands and sowing of cholam in progress in parts. Standing crops fair. Harvested paddy and cholam; outturn fair. Pasture insufficient except in parts; fodder available except in one taluk. Condition of cattle generally good. Prospects fair. Grain stocks sufficient generally. Employment available.

RAMNAD.

Water-supply insufficient in parts. Ploughing of wet and dry lands and weeding of cotton in progress in parts. Standing crops fair to good but wet crops withering in parts. Harvested paddy, outturn poor to fair; cotton, chillies tobacco and gingelly, fair; cumbu, samai and ragi, poor. Pasture insufficient in parts; fodder generally available. Condition of cattle generally good. Prospects fair. Grain stocks sufficient for local requirements and employment available.

TINNEVELLY.

Water-supply sufficient except in parts. No flow over the Srivaikuntam anicut, but discharge adequate for existing requirements. Ploughing of wet and dry lands, sowing of gingelly, transplanting, weeding and planting of garden crops in progress in parts. Standing crops generally good, but cotton and gingelly require rain. Harvested paddy, outturn poor to fair; cotton, poor to normal; gingelly, poor. Pasture and fodder generally available except in parts. Grain stocks generally sufficient and employment available.

MALABAR.

Water-supply sufficient except in four taluks. Pasture sufficient in three taluks; fodder available. Condition of cattle generally good. Employment available. Prospects fair except in one taluk. Grain stocks sufficient.

SOUTH CANARA.

Water-supply generally sufficient. Ploughing for and sowing of first rice crop commenced in parts. Standing third rice crop fair. Pasture generally scanty; fodder available. Condition of cattle generally good. Labour available. Grain stocks sufficient.

TRAVANCORE.

Water-supply and pasture sufficient. Ploughing continues. Condition of cattle good.

COCHIN.

Water-supply insufficient in parts. Standing crops fair. Pasture and fodder sufficient. Condition of cattle good.

THE NILGIRIS.

Water-supply sufficient. Weeding, pruning, pitting and manuring in coffee and tea estates in progress. Standing crops fair. Harvested coffee and tea; outturn fair. Pasture and fodder sufficient. Condition of cattle good. Prospects fair. Grain stocks sufficient and employment available.

SEASON TELEGRAM TO THE GOVERNMENT OF INDIA, REVENUE AND AGRICULTURAL DEPARTMENT, SIMLA.

Week ending 15th April 1912.—Light rain in some districts. Standing crops fair to good. Harvest of dry crops, paddy, sugarcane proceeding; outturn fair to normal. Sowings dry crops and paddy proceeding normally. Condition of cattle good; fodder and water generally sufficient. Prices stationary but show tendency to rise.

DEPT OF REV. SETT., SUR., LAND REC. & AGRI.,
BOARD OF REVENUE, MADRAS,
16th April 1912.

S. SWAMINATHA AIYAR,
Ag. Secretary.

PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

THE FORT ST. GEORGE GAZETTE.

Published by Authority.

No. 8.] MADRAS, TUESDAY EVENING, APRIL 16, 1912. [Price, 3 annas.

Part III.—Proceedings of the Imperial Legislature.

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GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT.

Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations under the provisions of the Indian Councils Acts, 1861 to 1909 (24 & 25 Vict., C. 67, 55 & 56 Vict., C. 14, and 9 Edw. VII, C. 4).

The Council met at Government House, Calcutta, on Friday, the 22nd March 1912.

PRESENT:

His Excellency BARON HARDINGE OF PENSHURST, P.C., G.C.S., G.C.M.G., G.C.V.O., G.M.S.I., G.M.I.E., Viceroy and Governor General of India, *presiding*,

and 53 Members, of whom 46 were Additional Members.

QUESTION AND ANSWERS.

The Hon'ble SIR CECIL GRAHAM, on behalf of the Hon'ble Mr. Armstrong, asked:—

"Will Government be pleased—

(1) To state the amount of the cash balances held in the Home Treasury at the close of each month since March 1911?

(2) To state—

(*a*) how much of the balances were invested, and

(*b*) in what form the investments were made?

(3) To issue a statement monthly in future giving the amount of the cash balances held in the Home Treasury at the close of the preceding month and the particulars asked for in question 2?

(4) To state which Banks in England have been approved for the purpose of lodging with them Treasury money without requiring a deposit of securities as cover for money so lodged?

(5) To state whether in view of the experiences of the year 1908, when the balance of trade turned against India and necessitated large drawings on the Gold Standard Reserve, Government have considered it necessary to take further measures for better securing the stability of the gold standard?

(6) To state whether by increasing the cash balances in the Home Treasury it has been the intention to supplement the Gold Standard Reserve as a guarantee for the stability of Exchange?

(7) If the answer to question (6) is in the affirmative, to state whether the method of supplementing the Gold Standard Reserve by means of increased cash balances in the Home Treasury has been adopted as a substitute for the method formerly intended as explained by the Hon'ble Sir James Meston in 1910 when he stated that he had every hope that the Secretary of State would supplement the Reserve if needed by gold borrowings?

(8) To state whether Government have considered that the maintenance of very large cash balances in the Home Treasury constitutes a heavy burden on the Indian tax-payer?

(9) If the answer to question (6) is in the affirmative, to state whether Government have considered that borrowing in gold to supplement the Gold Standard Reserve to meet adverse Exchange conditions when they arise would be less expensive for Indian tax-payers than cash balances largely created from revenue?

(10) To state whether the sum of about two millions sterling derived from the opium-revenue which was to be remitted to the Home Treasury during the year 1910-11 for reduction of floating debt, as announced in the last Budget Statement, has been applied in reducing the floating debt?

(11) To state how much floating debt has been issued during the current financial year, and how much repaid?

(12) To state for what purpose floating debt was issued during the current financial year?

(13) To state—

(a) the average rate of interest derived from the employment of the Home Treasury cash balances in the market and with Banks during the current year to the latest date for which the information is available;

(b) the average rate of interest at which India bills were floated during the current year?"

The Hon'ble SIR GUY FLEETWOOD WILSON, with His Excellency the President's permission, laid the following answers on the table:—

"(1) A statement* is laid on the table which gives the figures up to December 1911. It excludes sums held in cash on behalf of the Gold Standard Reserve.

(2) (a) and (b). The balances at the end of December last were invested as follows —

(a) on loan to approved borrowers on security, £10,650,000.

(b) placed in deposit with approved banks, £3,715,000.

(3) The suggestion that statements of the kind asked for should be published monthly will require careful consideration. The Government of India will consult the Secretary of State on the subject.

(4) Deposits have been made from time to time with the following seven Banks:—

London County and Westminster, National Provincial Bank of England, Union of London and Smith's Bank, London Joint Stock Bank, London City and Midland Bank, Glyn, Mills, Currie and Company, Barclay and Company.

(5) The subject of the Gold Standard Reserve is one which receives continual attention from the Government of India and the Secretary of State in Council, but the Secretary of State is of opinion that the experience of the year 1908 afforded satisfactory evidence of the strength of the Gold Standard Reserve as it is now regulated.

(6) (7) The answer is in the negative. In this connection the Hon'ble Member's attention is invited to the replies given in the Council in Simla on the 18th September last to his second question on the subject of the cash balances held in the Home Treasury, in which the causes operating to swell the balances in recent years were fully explained.

(8) (9) The causes which, as explained in the reply of the 18th September last and elsewhere, have recently raised the total balance of the Government of India in England and in India to an unusually high figure, do not throw a burden on the Indian tax-payer, nor is such a burden thrown on him by reason of the fact that, in course of meeting the convenience of trade, a considerable portion of the balance has been temporarily transferred to the Home Treasury.

(10) The sum in question is to be applied to the discharge of the temporary debt of the year 1912-13. Particulars of the temporary debt to be discharged in 1912-13 are given in the Financial Statement.

(11) No new floating debt was issued during the current year, although £4½ millions of bills were renewed. The amount repaid was £½ million.

(12) As explained above, there was no issue of floating debt during the current year.

(13) (a). The approximate average rate of interest for the year ending 31st March 1912 on loans to approved borrowers on security is calculated to be 2·60, and on deposits with approved banks, 2·43 per cent. per annum.

(b) The average rate of interest on India Bills renewed during the current year is 3·27 per cent. per annum."

The Hon'ble MR. GOKHALE asked:

2. "Will the Government be pleased to state what steps, if any, have been taken during the year to provide the country with a system of independent audit, in regard to which the Hon'ble the Finance Member asked last year 'for time to mature proposals'"?

The Hon'ble SIR GUY FLEETWOOD WILSON replied:

"The whole question has been thoroughly examined in consultation with the Comptroller-General, and proposals are now being prepared for submission to the Secretary of State.

* Vide Appendix.

The Hon'ble Mr. GOKHALE asked:

"With reference to the statement made by the Hon'ble the Home Member on 26th February last, in reply to my question about the appointment of qualified men outside the ranks of the Indian Medical Service to senior Clinical Professorships in Medical Colleges, namely, 'it is because the best qualified Professors have hitherto only been found among the members of Indian Medical Service that these posts till now have been filled from that service,' will the Government be pleased to state what steps were taken by them to ascertain if competent outsiders were available? Are not appointments to Professorial Chairs invariably advertised, before selections are made, in the United Kingdom? Will the Government state if this practice was ever followed in the past in regard to Professorships in Indian Medical Colleges?"

The Hon'ble Mr. WHEELER replied:

"No Clinical Chairs in Government Medical Colleges have so far been thrown open to candidates outside the ranks of the Indian Medical Service, and no outside candidates have accordingly been hitherto invited to apply.

"Government have no information as to the practice followed in the United Kingdom in filling Professorial Chairs, and in any case the conditions there prevailing are not identical with those in this country. Recently candidates were invited by advertisement for the Chair of Anatomy in the Medical College, Calcutta, and a similar procedure is now being followed with respect to the Chair of Physics in the same institution."

The Hon'ble Mr. GOKHALE. "Will Government make inquiries about the practice in the United Kingdom?"

The Hon'ble Mr. WHEELER: "Should occasion arise, they will doubtless do so"

The Hon'ble PANDIT MADAN MOHAN MALAVIYA asked

"(a) Has the attention of Government been drawn to the recommendation of the Public Service Commission of 1886 that in the High Courts of Calcutta, Madras and Bombay the number of Judges selected from the judicial branch of the Provincial Service or from advocates and pleaders of the High Courts should be increased?

"(b) Will the Government be pleased to state if any member of the Provincial Civil Service has been appointed a Judge of the High Court at Calcutta since the recommendation above referred to was made?

"(c) If no one has been appointed, does the Government propose to take into consideration the claims of the members of the Bengal Provincial Civil Service when the next vacancy has to be filled up on the High Court Branch?"

The Hon'ble Mr. WHEELER replied:

"(a) The Government of India are aware of the Public Service Commission's recommendation referred to by the Hon'ble Member.

(b) No member of the Provincial Service has yet been appointed to the Calcutta High Court Bench, but advocates and pleaders have been frequently selected.

(c) The claims of all persons eligible for appointment are considered on the occurrence of a vacancy, and this practice will continue to be followed."

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The Hon'ble Mr. BHUROOCHA asked.

"(a) Will Government be pleased to state if there are any special Muhammadan Deputy Educational Inspectors or Schools in any of the provinces of India?

"(b) If so, are there any special schools for Mohammadans alone maintained by Government?

"(c) If so, will Government be pleased to state the number of such Deputy Inspectors in each province, the nature of the duties they perform, and also the number of such special schools under their charge?"

The Hon'ble Sir HARCOURT BUTLER replied:

"The information required has been called from Local Governments, and will be laid on the table in due course."

The Hon'ble the RAJA OF DIGHAPATIA asked:

"Is it intended to revise the Local Self-Government Acts of the various Provinces with a view to extend the principle of election into their constitution as recommended by the Decentralisation Commission?"

The Hon'ble Sir HARCOURT BUTLER replied:

"Local Governments have been consulted on the recommendations of the Royal Commission, and the matter will be considered by the Government of India when their replies have been received."

The Hon'ble the RAJA OF DIGHAPATIA asked:

"Has the Government thought of the advisability of constituting a Local Government Board for a more efficient control of local bodies as suggested by Lord Morley in his despatch to the Government of India dated the 27th November 1908. If so, what action does the Government intend to take in the matter?

"Is it intended to make the Indian villages the basal unit in the Local Self-Government scheme as proposed by Lord Morley in the same despatch? If so, what steps are being taken in this connection?"

The Hon'ble Sir HARCOURT BUTLER replied:

"The question of the advisability of creating a Department in each province to deal exclusively with matters connected with Local Government, which was the suggestion contained in the Secretary of State's despatch, has been referred to Local Governments for opinion, and their replies are under the consideration of the Government of India.

"The Royal Commission on Decentralization dealt at length with the question of village re-organization, and their recommendations have been referred to local Governments for opinion. The whole question will be considered on receipt of their replies."

The Hon'ble the RAJA OF DIGHAPATIA asked:

"Will the Government lay on the table a complete list of newspapers in India, if any, still in receipt of Government subsidies with the amount of subsidy drawn by each?"

The Hon'ble Mr. WHEELER replied:

The following is a complete list of newspapers in India, still in receipt of subsidies from Government with the amount of subsidy drawn by each annually:—

	Rs.
Bombay—Jagad Vritta newspaper—annual subsidy	15,000
Bengal—Sulav Samachar newspaper—annual subsidy ..	62,500
Eastern Bengal and Assam—Bijaya Datta newspaper—annual subsidy	32,000"

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The Hon'ble the RAJA OF DIGHAPATIA asked:

"Does the Government propose to consider the advisability of founding some scholarships tenable in Europe for Indian students to equip themselves for the work of research in Archæology and Oriental studies generally?"

The Hon'ble Sir HARCOURT BUTLER replied:

"The training of Indian students in archæological research and in oriental studies generally is receiving the earnest attention of the Government of India. No announcement can be made at present."

The Hon'ble the RAJA OF DIGHAPATIA asked:

"Do the Government propose to devote any portion of the special grant for education announced at the last Delhi Darbar for the improvement of the hostels attached to the private colleges? If so, would there be any special conditions attached to such grants?"

The Hon'ble Sir HARCOURT BUTLER replied:

"Out of the grant of 50 lakhs announced at Delhi for education, 5 lakhs have been distributed for hostels. The utilization of the sums so assigned rests with the Local Governments."

The Hon'ble NAWAB SAIYID MUHAMMAD asked:

"(a) Are the Government aware that the rules for the discussion of the Financial Statement in the Provincial Councils are not uniform in the various provinces?

"(b) Have the Government perused the comments of the Hon'ble Non-Official Members in the Madras Legislative Council made last year on the manner in which the Rules have been interpreted and worked in that Presidency?

"(c) Are the Government aware that the Government of the United Provinces have adopted a different course and taken the members in their confidence when framing their preliminary estimates?

"(d) Will the Government be pleased to state whether they propose to call for a report on the subject and lay down or suggest modifications in the present procedure, which will be in accordance with the Reform proposals?"

The Hon'ble Sir GUY FLEETWOOD WILSON replied:

"The Rules for the discussion of the Financial Statement are not absolutely uniform in the different provinces. I am not however aware of any precise difficulty in the mind of the Hon'ble Member, and I would suggest that he should refer it in the first instance to his Local Government. There is no intention of calling for a report on the present procedure."

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BUDGET FOR 1912-13.

The Hon'ble Sir GUY FLEETWOOD WILSON: "My Lord, the Financial Statement which I laid before the Council on the 1st of March has now passed through the various stages prescribed by our regulations, and on the whole it has met with a reception which cannot be otherwise than gratifying to the Government of India. What I now lay upon the table is the statement in its final form as the Budget of next year. It has been again examined in close detail, and revised wherever necessary in the light of later information and in accordance with such alterations as Local Governments have made in their Provincial figures after the discussions in their Legislative Councils. The explanatory memorandum has also been thoroughly checked and brought up to date. There will be no debate upon the Budget to-day; but on Monday there will be the usual closing discussion which marks the end of the Calcutta session.

"In our Revised estimate for the current year, the corrections which have been made on receipt of the February figures have had the effect of raising the Imperial surplus to just over £3 millions. The Land revenue is coming in better than we expected in the Punjab, United Provinces, Burma and Bombay; and the Imperial share of the improvement is £112,000. The striking expansion of Railway traffic has compelled us to enhance our estimate under that head by £133,000 since the beginning of the month. Salt continues progressive; Customs, Stamps and Excise receipts have all been on the upgrade; and the March sales of opium in Calcutta again exceeded our forecast. The total net betterment is £343,000. The only appreciable item on the other side of the account appears in the Home charges, where there is an excess of £98,000, part of which I foreshadowed in the Financial Statement.

"For next year there have been several unimportant corrections with which I need not weary the Council. We have had to raise our forecast of Salt-revenue in sympathy with the improvement which is now at work, and we have made slight additions for the same reason, to our Stamps and Excise estimates. On the other hand, the Land revenue has had to come down in consequence of some unexpected advance collections in the current month; and the more exact figures which we have now obtained indicate that the imposition of the Proprietary Estates Village Service Cess in Madras has progressed so far that its remission will cost us more in 1912-13 than our preliminary estimate had suggested. The net result of these and a few other corrections leaves our Imperial surplus for next year at £1,478,000, being within two lakhs of the figure which I took in the Financial Statement.

"Turning to Capital expenditure and Ways and Means generally, I have to record a further improvement of £653,000 in this year's closing balance. Part of this is due to the improvement in the Imperial Surplus (£343,000); part to additional savings in the Provincial grants (£219,000); and most of the remainder to further lapses in State Railway Capital outlay (£345,000). The closing balance of 1912-13 will not, so far as I can judge, obtain the whole benefit of this improvement, as we have had to raise some of the Provincial grants and provide for larger outgoings of Imperial loans and advances. But the balances will be £534,000 better than my estimate of the 1st March. In view of the continued highsales of Council Bills in the current month, we have raised our figure of remittances by £600,000. In no other respect has there been any important alteration in the figures already placed before the Council." *Ways and Means 1911-1913.*

SUSPENSION OF RULES OF BUSINESS.

The Hon'ble SIR GUY FLEETWOOD WILSON: "My Lord, I ask Your Lordship to suspend rule 10 of the Rules for the discussion of matters of general public interest in order to admit of the discussion of the Hon'ble Sir Vithaldas Thackersey's Resolutions before the legislative business."

HIS EXCELLENCY THE PRESIDENT: "I suspend the rule."

GOLD CURRENCY.

The Hon'ble SIR VITHALDAS D. THACKERSEY moved the following Resolution:

"That this Council recommends to the Governor General in Council that the Indian Mints be now thrown open to the free coinage of gold in coins of suitable denominations."

He said:—"My Lord, last year in my Budget speech I recommended the throwing open of the Indian mints to the free coinage of gold, and I proposed the minting of gold coins of the value of Rs. 10 each. My friend the Hon'ble Sir Guy Fleetwood Wilson was good enough to say that Government would give due consideration to that proposal. The country has not heard anything further as yet from Government as to their intention in the matter, though we have had a great deal of animated discussion in England and in India upon my proposal. Those who have attacked my proposal most vehemently, like the *Statist* for example, have totally misapprehended it to be something new and unheard of before. As a matter of fact, however, there has never been the least doubt that the goal of our currency policy is a gold standard with a gold currency. The only reason which weighed with the successive Committees and Commissions which had been appointed to report on our currency in not recommending the immediate introduction of a gold currency, was the want of gold and the difficulty of securing it except by raising a very big gold loan. Let me quote the words of the Indian Currency Committee of 1898. They observed:

'We are in favour of making the British sovereign a legal tender and a current coin in India. We also consider that, at the same time, the Indian mints should be thrown open to the unrestricted coinage of gold on terms and conditions such as governed the three Australian Branches of the Royal Mint.'

"That was in 1898. At the Council meeting of the 25th August 1898, the Hon'ble Mr. Clinton Dawkins, the then Finance Member, in asking permission to postpone the motion for leave to introduce a Bill further to amend the Indian Coinage Act, 1870, and the Indian Paper Currency Act, 1882, said:

'The Bill is intended, I may say very shortly, to give effect to the recommendations contained in the report of the Indian Currency Committee which has been endorsed by the Secretary of State and are generally accepted by the Government of India. Those recommendations include making the sovereign legal tender at the rate of Rs. 15 to 1 sovereign and will provide for the coinage of gold in India.'

"And again, on the 8th September 1899, while introducing the said Bill, he said:

'The measure of transcendant importance before us is to place the currency of India on a gold basis and a stable exchange. To provide for actual striking of gold coinage at an Indian mint is really a corollary, and no practical inconvenience will arise from a short delay. We could not proceed to strike coin until we receive the necessary machinery that has been ordered from England.'

"He further went to say:

'Into the arguments of a gold standard and gold currency, I think no one will expect me to enter. The arguments for and against have been exhausted and Government is proceeding on the condition that no other measure would save India from disastrous embarrassment.'

"That was in 1899. Then again, in 1900, Sir Clinton Dawkins in the Financial Statement made these remarks:—

'It has been decided to constitute a branch of the Royal Mint at the Bombay Mint for the coinage of gold. The terms of the Proclamation, to be issued under the Imperial Coinage Act, have been settled, and we are merely awaiting now, until the Royal Mint has satisfied itself as regards the Mint premises and appliances at Bombay. A representative of the Royal Mint is starting this week for Bombay to report. The gold from the Mysore mines is indeed already reaching us in anticipation of coinage, and we count upon receiving an annual increment to our stock of gold of from 1½ to 2 millions from this source. And may I perhaps express satisfaction in passing that we have been able to assist the Indian gold mining industry by saving it the freight and charges incidental to the transmission of its gold to London.'

"Sir Clinton Dawkins, when he made this announcement, was speaking not only on behalf of the Government of India but also on behalf of the Secretary of State. For we find that in 1900 the Secretary of State for India was so thoroughly convinced of the necessity of introducing and popularising gold coins that in a despatch dated the 24th of May of that year he remarked:

'To make the use of gold coins more popular, and especially among the class of people for whom a coin valued at Rs. 15 is an unduly large unit, it may be desirable for your Government to coin gold pieces of three or five rupees at the Calcutta Mint which should be made legal tender but would be issued altogether irrespectively of the Branch of the Royal Mint at Bombay.'

"The Government of India circulated the despatch and asked for the opinion of the Chambers of Commerce. In reply the Chairman of the Bombay Chamber of Commerce, on the 14th July 1900, said:

'The matter having received the careful consideration of the Committee of the Bombay Chamber of Commerce, I am to say that they approve of the proposal as they consider it would assist in popularising the gold coinage in India.'

"He further said in conclusion:

'While on this subject the Committee desire respectfully to suggest that, with the view to making the present gold currency more popular in India, Government should consider the advisability of issuing new gold coins stamped as follows:

£1 or Rs. 15.
Sh. 10 or Rs. 7½.'

"The Bombay Chamber of Commerce, in their letter to the Government of India dated the 1st February 1907, wrote:

'They fully appreciate the difficulties which Government have experienced in providing and financing the large reserves of silver which it has been found necessary to hold in anticipation of fresh coinage; and they instruct me to suggest the desirability of adopting measures to secure a larger use of gold in the currency circulation. An increased use of gold coins as currency would, in their opinion, tend to reduce the quantity of silver bullion or legal reserves which need be held and would also minimise the difficulties connected with the provision thereof.'

"The Government of India were satisfied with this representation, and in their letter dated the 4th May 1907, in reply to the Chamber of Commerce, said:

'The question raised by the first of these proposals (namely, the more extensive circulation of gold) is one to which your Committee rightly attach the highest importance. The Government of India have never concealed from themselves the inconvenience attending a gold standard which is not accompanied by an effective gold circulation, and they are in full accord with the view that a more general use of gold among the people would simplify the task of directing a managed currency.'

"The Hon'ble Mr. Webb, the Chairman of the Karachi Chamber of Commerce, in his very able memorandum on the Indian currency, has clearly shown the disadvantages of the State management of the currency and has given very instructive facts and figures in support of the gold currency. From these it will be seen that the expert Committees and the Commissions, the Secretary of State, the Government of India and the commercial communities have all been unanimous in their opinion that the introduction of gold currency is the only solution of the difficulties that are inseparable from the present State-managed gold standard system.

"My Lord, events that have happened within the last twelve months confirm me in the view which I took last year of the urgent need of throwing open the mints to the free coinage of gold. Indeed, every day that passes involves a loss to this country and adds to the difficulties in the way of the introduction of a gold currency. That is why I have ventured to bring forward this Resolution. We have now a favourable opportunity, and if we take advantage of it, our success is assured. We are getting in the Government Treasury more gold than we can conveniently hold. Practically the whole of our gold standard reserve is either in gold or invested in gold securities. We hold in gold as much even of our reserves against the paper currency as can be held in gold consistently with our liability to meet our obligations to pay silver coins in exchange for currency notes, and the reserve of silver coins has reached such a low level, only 14 crores of rupees against 47 crores mentioned by the Hon'ble Sir Guy Fleetwood Wilson the other day, that unless we make provision for gold coinage, more silver coins shall have to be minted at an early date. Since 1907 no new additions have been made to the country's rupee currency, and the demands during the last five years of the expanding trade of the country have been undoubtedly met partly by the circulation of gold coins, thus rendering it possible to do without coining more rupees. Unless Government facilitate the reception of gold coins by the public by some such measure as those suggested in my Resolution, they will have to coin rupees as the only means of meeting the demand for metallic currency. This view is supported by the remarks of my friend the Hon'ble the Finance Member in his speech on the Financial Statement for 1912–13. The Hon'ble Member said:—

'The adverse balance of trade in 1908 has forced us to draw on our Gold Standard Reserve in defence of exchange; and against the gold that released we had received and withdrawn from circulation in India the enormous quantity of 120 million rupees. Mainly through this cause our rupee reserves at the beginning of 1909–10 were enormously strong; between our currency chests and the silver branch of the Gold Standard Reserve we had altogether 47 crores at our command, and in the strength of that accumulation we have been meeting all demands upon us ever since. The absorption of rupees in the intervening three years has been about 32 crores; and by whatever test the figures are tried, it is clear that the demand has been less active than in the earlier years of the century, when the resources of our mints were severely strained to meet the calls of trade for silver currency.'

"These are the remarks of the Hon'ble Member.

"The absorption of 32 crores of rupees in three years gives an average of about 11 crores per year. When we consider the absorption of rupees in years previous to 1907, we come to the conclusion that 11 crores is not a high figure. From 1900 to 1907 the net addition of rupees to our currency was 842 crores of rupees, giving an annual average absorption of about 104 crores of rupees.

"Against 47 crores of rupees at the command of Government in 1909, we have only 17 crores at the present moment—14 crores in the currency chest and 3 crores in the Gold Standard Reserve. The circulation of our currency notes amounts to over 85 crores of rupees, and I am sure my friend the Hon'ble Sir Guy Fleetwood Wilson will agree with me when I say that the amount of 17 crores of rupees is by no means larger than the minimum necessary to enable Government to meet its obligation of paying rupees on presentation of currency notes. If this is the present position, may I ask the Hon'ble Member how he proposes to meet the future demand of metallic currency except by coining new rupees, unless my Resolution is accepted, and our mints are thrown open to the free coinage of gold? If you coin more rupees, you will be thereby making it still more difficult than it is to introduce gold currency which is the goal we have in view. If, on the other hand, you throw open the mint to the free coinage of gold, I feel sure that in the present circumstances the country will avail itself of the right very freely and thus reduce, if not prevent, the necessity for coining more token rupees. There is a further argument why we should try to avoid as much as possible any unnecessary addition to our rupee currency. In dealing with the question of high prices, my friend the Hon'ble Mr. Gokhale pointed out to this Council four years ago,

how the unusually high additions to our total silver coinage during the three years 1905—07 must have had a considerable share in sending up the general level of prices. I am inclined to agree with my friend that a sudden inflation of the country's currency has a tendency in that direction, and I hope that he will in connection with this Resolution develop this part of the argument. Let me make myself clear on one point. I do not suggest that Government should give up the right to coin rupees or refuse to give rupees when people demand the same. I do not propose to touch the gold standard reserve which must remain as it now is the ultimate guarantee of our currency policy. My proposal does not interfere with the existing arrangements in any way but is merely supplementary to them. I made this perfectly clear last year; nevertheless some of my critics have urged against my proposal that Government is asked to part with their reserve of gold, that the gold will disappear into the hoards of the people, and that Government will have difficulty in maintaining the gold standard without raising a gold loan; there is not the least basis for these fears. Let the Government of India accumulate gold to the maximum limit of its capacity, but let the surplus gold which it cannot absorb be coined and circulated if the public chooses to do so. With our expanding trade and the balance in our favour, gold will continue to be imported in ordinary time, and if the facilities of coining are provided in India, it will go into circulation.

"The only plausible argument advanced against the proposal is that the Indian people are too poor for a gold currency. I cannot understand this argument, because if the people are rich enough for a gold standard they cannot be too poor for its normal adjunct, a gold currency. As things are, they have all the disadvantages of a gold system without its advantages. Then, again, I do not propose to demonetise silver, and silver coins will be available, if my suggestion is carried out, as they are now, and whoever requires them will get them as at present.

"Then, again, it is asked, why should there be gold coining in India when whoever may require gold coins may import English sovereigns? Why does Australia coin her own gold? It is quite open to her to import sovereigns. Again, why do all other civilised countries of the world have their own gold coins? So far as India is concerned, it is to her advantage to a greater extent than to many of the other countries. We produce in India 3 million pounds worth of gold from our mines. It is anomalous that this gold should be exported to London to be minted there and sovereigns should be imported into this country. Why should we not coin our own gold if there is demand for it instead of bearing the charges of carriage both ways and suffering the loss of interest on capital during the time occupied in the double transit? The last but not the least of all the advantages of having our own gold coins will be that there will be loss of State management in our currency. The trade will be financed automatically by the import and export of gold, as the case may be, just as the commerce of all other countries is financed. India is the only great country in the world, barring China, the management of whose currency is completely in the hands of Government. However well-managed it may be, it can never be as good as an automatic currency which adjusts itself to public demands. After the mints are opened to the free coinage of gold, all that the State will have to do is to pay rupees in exchange for gold coin when such demand arises. All countries, including England, have to pay silver subsidiary coins in exchange for gold coins when they are required for the use of the country. This step will prevent, or in any case reduce, the addition to our existing silver coins, and that will be great gain.

"As to the denomination of that coin, I prefer a ten-rupee gold coin for various reasons mentioned in my last year's speech. I know that there is a great deal to be said in favour of minting sovereigns in India on the ground that they will be interchangeable with Great Britain, and they can be imported and exported as the balance of trade necessitates. Of course, if the Indian mints could be thrown open to the unrestricted coinage of gold on terms and conditions such as govern the three Australian branches of the Royal Mint, I have no objection to sovereigns being coined in India. A subsidiary ten-rupee gold coin of Indian design might be minted as a supplementary coin, but if the Royal Mint raises any difficulties to recognising our mints as their branches, we should have a ten-rupee coin and not a fifteen-rupee coin. After all it is a matter of detail, and I leave it to Government to fix a suitable denomination.

"I am sorry I have troubled the Council with this long speech. This Resolution after all asks for no more than what the Fowler Committee recommended and what had received the sanction of Lord Curzon's Government and the then Secretary of State.

"The adoption of the step which I have ventured to urge in this Resolution as in my speech last year will, to use the forcible words of Sir James Meston, 'obliterate all the mistakes, all the inconveniences, all the artificialities, of our present position.' My Lord, I believe that the time is come for taking this final step in the long evolution of our currency system."

The Hon'ble Mr. DADABHOY: "My Lord, I beg to support the motion. Circumstanced as we are to-day, I vote for a limited gold currency such as is contemplated in this Resolution. I confess, in spite of the effect the currency measures of Government have had in steadying sterling exchange about the point which the legislation of 1893 had in view, I still incline to the view that it has not been an unmixed good to us, that a silver standard with a silver currency, such as we had early in the nineteenth of the last century, was beneficial to the country, and, further, that the financial difficulties of a falling exchange could have been minimised by a more equitable adjustment of our financial relations with England. But it is an opinion, supported though it was and is by high authorities, which counts for little in the realities of the present situation. For good or for evil, the Government have adopted a gold standard, and the success from their point of view of the operations has been so great as to dissolve all hopes of a reversal of the present currency policy. It is wise therefore to accept the inevitable, and to help the development of a sound scheme of gold currency for the country. Besides, the mighty changes in the Far East might also ultimately result in a further demonetisation of silver there. In such a contingency likely enough with an awakened and reformed China—it would be idle for India alone to think of maintaining a silver standard with a silver currency. And the ultimate adoption of a gold standard by China would deprive India of all the advantage of the former unrestricted coinage of silver in her mints. Further, the scheme of currency which has been adopted by Government finds its natural development in a gold currency for India. These considerations influence my action to-day, and I support my friend Sir Vithaldas Thackersey's Resolution.

"The scheme which he proposes and which he has ably explained to Hon'ble Members, is a natural development of the currency policy of the Government. We have so long striven to maintain by artificial supports the convertibility of the rupee into sterling currency at 1s 4d. Sir Vithaldas now

suggests a step beyond that. He desires to have some of the artificialities removed and to support the gold standard we have adopted with a limited gold currency. This is undoubtedly a much more natural, effective and harmless course, and its merit will impress all.

"My Lord, Government has not taken seriously to the idea of a gold currency apparently for two reasons—(1) the danger arising from the hoarding habits of the people, and (2) the heavy expense of a gold currency. Sir David Barbour, in his minute of 21st June 1892, made a point of the first. The Herschell Committee and the Fowler Committee could not recommend the immediate introduction of a complete gold currency for similar reasons. The idea of the impracticability of an Indian gold currency was in fact general. The *Bombay Gazette*, in 1893, observed:

'The difficulties in the way of establishing a gold coinage in India may, for all practical purposes, be regarded as insuperable. Notwithstanding the supplies from the Rand and the potentialities of Klondyke, the gold available for monetary purposes is not equal to the demand.'

"The currency policy of the Government has all through been shaped with a view to avoid the danger noted by Sir David Barbour and recognised by almost all financial authorities. But that danger is, in view of the changed habits of the people, exaggerated. The Finance Minister, in his introductory speech of 1st March current, on the strength of the Comptroller General Mr. Gillan's report on the Paper Currency Department, opines that the people are shaking off their fondness for metallic money and their habit of hoarding, and are taking kindly to paper currency. He points with legitimate satisfaction to the freer use of notes by the people:

'In March 1902 the volume of the note circulation was 45½ crores. In August 1911 it overtopped 66 crores, and it is now rarely under 55 crores.'

"And then, referring to the heavy imports of gold, he observes:

'I am convinced that these masses of imported sovereigns will not disappear into hoards or the melting pot; and that, as the people become more familiar with them, their use as genuine currency will very largely extend. The habit will probably come with a rush, as other changes have come in India.'

"Again:

'If the free circulation of gold is not so much nearer as some of us would wish, it is certainly no further off.'

"The statements of the Hon'ble Sir Guy Fleetwood Wilson are necessarily cautious, but they testify unmistakably to a wholesome change in popular habits which makes the danger of the introduction of a gold currency less acute.

"The expense of a complete system of gold currency will undoubtedly be enormous. The public have no basis of calculation on such a technical subject, and we have no official estimate of the cost before us to justify an expression of our opinion. The total rupee circulation, according to the estimate of Mr. F. C. Harrison, is 120 crores. But that was several years ago, and there have been additions and withdrawals in the interval. In any view, to replace the silver currency with gold is obviously an ambitious project, and however desirable the consummation might be, I would not support such a proposal, especially in the absence of more definite data and a detailed estimate of the cost. But, Sir Vithaldas suggests for adoption a much more modest and feasible course. Hon'ble Members will be pleased to note that he does not recommend the *substitution* of the silver currency with a gold currency. He distinctly says he does not want to demonetise silver. In his scheme silver coins will be available as at present. He does not seek to disturb the existing currency arrangements of Government, and the rupee will remain convertible into the sovereign at an exchange of 1s. 4d. as heretofore. The Gold Standard Reserve will not be touched. The fear expressed by Mr. Robert Hardie and other experts before the Currency Committee that with a gold currency India would be exceptionally liable to a heavy drain of gold abroad, because her foreign indebtedness was excessively heavy, would be groundless in the suggested arrangement. The only important change my friend proposes is that people should be free to have private gold coined at their convenience at the mints, and that the gold which Government does not require for the Gold Standard Reserve may be minted and put into circulation. This course is the least inconvenient conceivable. The gold of the public which is thus coined will flow into circulation, and not be locked up in hoards. The gold currency which will thus be created will be supplementary to the silver currency, and will to some extent ease the stringency of the market. Moreover, there is no reason why the three million pounds worth of gold produced annually in India should leave her shores for being converted into sovereigns. The Indian mints could surely do the work with advantage.

"About this time, last year, the Hon'ble Finance Minister very properly condemned silver speculation; in his Financial Statement this year he has referred to the discomfiture of the speculators with evident satisfaction. Naturally he is nervous about the effect of the operations of the bulls upon the transactions of Government. I do not blame him for that. On the contrary, we are all glad he is so watchful. This is a commendable attitude in the Finance Minister. But, instead of depending upon uncertain circumstances for an avoidance of the difficulties created by silver speculations, I humbly submit it will be far more satisfactory for Government to discourage such speculation by the introduction of a gold currency on the lines suggested by the Hon'ble Sir Vithaldas. That is an additional and cogent reason why the Resolution should be adopted.

"The only difficulty I apprehend is in boot the unpopularity of a gold coin of small size. Sovereigns would be decidedly preferable. But Sir Vithaldas rightly leaves the question of the denomination of the coin in the hands of Government.

"I support the Resolution."

The Hon'ble Mr. MUDDIMAN: "My Lord, I also rise to accord my support to the Resolution moved by Sir Vithaldas D. Thackersey. To those who are acquainted with the currency controversies of the nineties it would appear curious that the demand for a gold coinage for India should come from Indian members. But there is nothing extraordinary in the position now taken up by them. The Resolution and the other which is to follow it are the necessary and logical outcome of the policy inaugurated in 1893 and developed and carried out in 1899. We are not concerned with discussing the propriety of the great change effected then in our currency system. We are concerned only with the outstanding fact that in view of the decline of the price of silver which began in the early part of the seventies, and under which the price of the rupee went down to nearly 13 pence the Government, anxious to secure stability of exchange, first closed our mints to the free coinage of silver and six years

later established the Indian currency on a gold standard basis by fixing a statutory value of 16 pence for the rupee. The token value of the rupee is thus about 33 per cent. more than its intrinsic value. Whatever its effect on the value of the silver savings of the people in the burden of debts and taxes and on Indian industries and exports, a revolution has been effected in our currency. Our chief circulating medium, the rupee, is a token coin and nothing more. The question arises, is this a desirable state of things? If our currency system is based on a gold standard, the only logical and safe course to adopt is to have gold coins and to provide for the coinage of gold. Under the new system the English sovereign is legal tender, but there is no provision for the coinage of gold in Indian mints. This state of things is certainly not in accordance with the views and objects under which the policy of 1899 was adopted. Sir Clinton Dawkins, Finance Member of the Government of India, in explaining the position of the Government in the Financial Statement for 1900–1901, stated:

'It has been decided to constitute a branch of the Royal Mint at the Bombay Mint for the coinage of gold. The terms of the proclamation to be issued under the Imperial Coinage Act have been settled, and we are merely waiting now until the Royal Mint has satisfied itself as regards the Mint premises and appliances in Bombay. A representative of the Royal Mint is starting this week for Bombay to report. The gold from the Mysore mines is indeed already reaching us in anticipation of coinage, and we count upon receiving an annual increment to our stock of gold of from 1½ to 2 millions from this source.'

"It is thus clear what the real scope of the policy adopted in 1899 was. Why the action which had been decided upon was abandoned we do not know. The immediate establishment of a complete system of gold currency suffic ent to meet the demands of the country was not thought practicable then or can be considered so now. But, as our currency is based on a gold standard, the obvious course would seem to be to provide for the coinage of gold. I should not be understood as advocating a diversion of the gold standard reserve to this purpose. Why a portion of it may not be so applied is a matter worthy of consideration; but that is not necessary to be discussed just now. What is to be borne in mind is that a beginning in the coinage of gold is necessary and the Government might well accept the very cautious suggestion made by the Hon'ble Sir Vithaldas. Sir James Meston, in his speech delivered on the 27th of March last year, advanced some arguments in support of the Government's policy of keeping the gold standard reserve in London:

'What we do is to maintain the value of the rupee by keeping the gold where gold is most wanted and is likely to be most useful to us. Now' (I would ask the Council to mark these words) 'if gold were effectively wanted in India, that is, if India could keep gold in circulation and export gold privately in large quantity when exchange threatens to fall, then in those circumstances our duty would be accomplished and our task would be lightened. But we know that these circumstances do not obtain. We have not yet a substantial gold circulation in India.'

"Now, my Lord, is it the fault of the country that there is not any substantial circulation of gold coins in India? It cannot be disputed that when there is any considerable amount required for payment or transport, gold is often preferred to silver. My Lord, there is one very important consideration which demands the action now suggested. If the stability of exchange justified the adoption of the new system, the necessity for a stability of the value of the rupee in relation to other commodities demands that the gold basis and gold standard should be more than a name. When the mints were opened to the free coinage of silver there was a self-adjusting process automatically as it were regulating the number of rupees in circulation. But what has been the policy since 1893? In the decade ending with 1884, the value of new rupees coined was annually about six crores. In the nine years following it was 8·3 crores. Between 1900—1908 over a hundred crores were coined, the average for the first five years being 8·3 and for the last three years 20·7. Such fluctuations in the currency must necessarily produce fluctuations in prices. The situation is complicated by the fact that the token value of the rupee has no relation to the value of the metal. The existence of a gold currency would certainly obviate fluctuations or uncertainties.

"The merit of the proposal is that it does not lay any claim to originality. It only asks the Government to take the action which was resolved upon in 1899."

The Hon'ble Mr. GOKHALE: "My Lord, I beg to support this Resolution. My Hon'ble friend Sir Vithaldas Thackersey has referred to certain remarks which I had made on this subject in this Council a few years ago, and he has invited me to-day to develop my view still further. I do not know that there is much to develop, but I will briefly state what I think of one aspect—an important aspect—of the matter. In dealing with the question of high prices in 1908–1909, I had to give some thought to this question of the coinage of rupees, and this was how I expressed my views on the occasion:

'It seems to me that the only way now out of our difficulties is to follow the example of France and the United States, and, while admitting the rupee to unlimited tender, stop the coinage of new rupees and coin gold pieces instead. Of course I express this opinion with great diffidence, for there are serious considerations on the other side and the whole subject is enveloped in great obscurity. But I fear that the present half-way house will not do, and unless we place our currency on an automatic and self-adjusting basis, the clouds that are already overhead will thicken and not roll away.'

"The clouds that I specially referred to were clouds of high prices and also of certain apprehensions in connection with the adequacy or otherwise of our gold standard reserve to maintain the level of exchange. My Lord, so far as the question of prices is concerned, that is a matter which is under some sort of inquiry at present, and I do not therefore want to go into it at any length. The fact that there were no additions made during the last three years to our total silver currency has undoubtedly tended to ease the situation as regards prices. But if we are again on the eve of large additions to our silver currency, I fear the question will be further complicated and the complications might possibly grow most serious. The view that I take of this matter is briefly this. The quantitative theory of money, as every student of political economy knows, holds good in the case of backward countries like India much more than in the case of advanced countries which have a highly developed system of credit instruments. Now, in that view of things, prices are a function, to use a mathematical phrase, of three variables; they depend upon three factors—the volume of currency, the supply of commodities, and the demand for commodities. Any two factors being the same, they vary with the third factor, either directly or inversely, as the relation may be. For instance, they vary directly

with the volume of currency; they also vary directly with the demand for commodities; and they vary inversely with the supply of commodities. Now, assuming for the moment that the demand and supply continue normal, prices will vary according to the volume of currency. Of course it takes a fairly long period for these adjustments to take place, but I am stating only the tendency of things. Whether the total volume of currency that exists in circulation at any particular moment is adequate or otherwise depends upon a number of considerations, and the demands of new industrial developments in the country, increases in production, increased facilities for exchange and various other factors of that kind. But I am not going into that just now; I am simply considering the single phenomenon of prices in relation to the volume of currency, leaving everything else out as normal. Now, what is the difference if you have an automatic self-adjusting currency such as we may have with gold or we had with silver before the year 1893, and the kind of artificial currency that we have at present? Situated as India is, you will always require, to meet the demands of trade, the coinage of a certain number of gold or silver pieces, as the case may be, during the export season, that is for six months in the year. When the export season is brisk money has to be sent into the interior to purchase commodities. That is a factor common to both situations whether you have an artificial automatic gold currency as now or a silver currency. But the difference is this. During the remaining six months of the slack season there is undoubtedly experienced a redundancy of currency, and under a self-adjusting automatic system there are three outlets for this redundancy to work itself off. The coins that are superfluous may either come back to the banks and to the coffers of Government; or they may be exported, or they may be melted by people for purposes of consumption for other wants. But where you have an self-adjusting and automatic currency where the coin is an artificial token of currency such as our rupee is at the present moment, two out of three of these outlets are stopped. You cannot export the rupee, without heavy loss, you cannot melt the rupee without heavy loss, and consequently the extra coins must return to the banks and the coffers of Government, or they must be absorbed by the people. In the latter case, the situation is like that of a soil which is water-logged, which has no efficient drainage, and the moisture from which cannot be removed. In this country the facilities for banking are very inadequate, and therefore our money does not swiftly flow back to the banks or Government treasuries. Consequently the extra money that is sent in to the interior often gathers here and there like pools of water, turning the whole soil into a marsh. I believe the fact cannot be gainsaid that the stopping of two outlets out of three tends to raise prices by making the volume of currency redundant. If we had a gold currency in place of the present artificial silver currency, when there was redundancy, the people could re-melt gold coins into bullion or export gold coins, without loss; but the rupee being what it is the people cannot melt or export it, because of the difference between its token and intrinsic values, and every rupee coined remains as a net addition to the currency. It has been estimated that on average of about three crores of rupees used to be melted annually by the people under the old system for purposes of ornaments, etc. Where the cost of carrying bullion from the ports into the interior exceeded the slight loss thus was incurred by melting rupees people melted rupees. And the present disability will remain as long as our currency remains artificial. As a matter of fact, those who suggested that our currency should be placed on its present basis had foreseen this, and they had recommended that the present should only be a temporary arrangement. The Fowler Committee and other authorities have advocated a gold standard and a gold currency, not a silver currency, as the permanent arrangement for this country. The time has come when we should consider whether we should not enter on the next stage of our currency policy and go in for the coinage of gold pieces, admitting silver, however, for the present to unlimited legal tender. But a time must come when silver will have to be restricted in amount as legal tender, and gold will then have to be the principal coin of the country. My Lord, I support this Resolution.

The Hon'ble Sir GUY FLEETWOOD WILSON: Sir Vithaldas has dealt with consummate ability with a question of first class importance. I am quite sure that his speech has been listened to by every one in the Council, as it certainly has been listened to by me, with the very greatest interest.

"Both in regard to this Resolution and the second Resolution which stands in his name, Sir Vithaldas, it will be realised, has a great advantage over me. He does not speak in the name of a Government; he does not speak even in the name of any large financial corporation. He may be voicing the opinion of many others, but he speaks for himself and for himself alone. This of course enables him to speak with absolute freedom and without any reserve.

"My own position is the exact opposite. On all financial questions, but more especially on the two questions which the Hon'ble Member has raised, I can only speak as a member of the Government of India, and I have naturally, and quite properly, to speak with considerable reserve, as I have to consider, not only the opinion and responsibility of the Government of India as a whole, but also the responsibility of the Secretary of State in Council.

"I mention this because I think the point is sometimes lost sight of and it is not always remembered that if a Finance Minister speaks with considerable caution and is not so ready to pledge himself as some people would wish, his attitude is influenced not by any desire to escape responsibility and consciousness that he is neither empowered nor entitled to speak with absolute freedom.

"My Hon'ble friend Sir Vithaldas Thackersey has given the Council a most interesting speech on a subject which he has made particularly his own. The resolution which he has moved is intended, I take it, partly to focus the discussions on this important subject, and partly to jog the memory of Government. I wish to assure him at the outset that the matter has been constantly in our thoughts since I gave him my promise a year ago to renew the consideration of the scheme which Sir Vithaldas pressed with his usual ability and moderation upon the Government of India.

"The interval which has elapsed since the question of coining gold was last before this Council has not been time lost. The ball which Sir Vithaldas set rolling has been in vigorous play throughout the year. No subject of a purely financial character has, in my time, attracted so much attention or so much skilled criticism. It has been thoroughly ventilated in the public Press, both in England and in India; the views of all classes interested in the subject has been received by Government; and every phase of it has been examined in full and free informal discussion. What I propose to do to-day, in answering my Hon'ble friend, is to review as briefly as possible the opinions that we have collected; to examine the main arguments for and against the coinage of gold; and to remove some of the misconceptions which have grown up round the subject. As at present situated I cannot do more, for

we have still to obtain the opinions and the orders of our final authority, the Secretary of State; but I am sure that, in their responsible task of deciding the issues which we are placing before them, the Secretary of State for India and his advisers will be greatly helped by the proceedings of to-day. The proposal which my Hon'ble friend wishes us to revive is that which the Indian Currency Commission of 1898 recommended as part of the machinery for the maintenance of our gold standard. I need not quote the precise words of the Committee. They will be found in paragraph 54 of the report and are familiar to all students of the subject. The proposal in brief was that the Indian mints should be thrown open to the unrestricted coinage of gold on terms and conditions such as govern the three Australian branches of the Royal Mint. This proposal was cordially accepted by the Government of India and, as Sir Vithaldas reminded us a year ago, steps were taken to give effect to it. Our preparations, however, came to an end somewhat suddenly in 1902. There had been much discussion on technical details; and while time was passing, the agents for the Kolar Gold Mines had concluded arrangements for the disposal of their gold in England. The Government of the day were doubtful whether it was prudent to pursue the scheme in the absence of any steady supply of local gold; and the treasury at Home were disposed to advise against it in the belief that India would obtain all the gold it required through the ordinary channels of import. The question was thus laid aside in 1902. No definite reasons were given at the time so far as I can ascertain; but the reasons were those which I have now briefly described, and no other.

"During the last ten years, spasmodic suggestions had been made for reviving the proposal; but it was not until my friend's Resolution of last year that the Government of India were formally moved to review the situation and consider the propriety of reverting to the policy recommended by Sir Henry Fowler's Committee. When we went thoroughly into the subject, as I promised Sir Vithaldas that we should do, it seemed to us that there had been such a change of conditions as would fully justify us in reviving the question, and not in treating it as a subject which had been laid aside for good in 1902.

"Hon'ble gentlemen will pardon me for not following them into the difficult and very large question of the redundant rupee and the influence of currency on prices. It is true that we get no gold of Indian production, simply because we can do nothing with it if it is offered to us. It is also true that sovereigns still come in freely by trade channels when the balance of international exchange is in our favour. But in other respects the position has altered greatly in the last decade. Our currency system has been through the fiery trial of 1907–1908, and the need for strengthening our gold holdings has been brought home to us. Also, to the mind of many observers, what I may call the currency habits of the people seem to be changing. Gold is being more freely taken in payment for agricultural produce. There may be no striking increase in the active circulation of gold, but it is certainly becoming more familiar and is being more readily accepted. Rupees, as many believe, are being replaced by gold in hoards. Our note circulation is also making great strides. Its rapid increase, specially since the notes of the lower denominations were made universal, goes far to indicate that the people of this country are ready for a handier form of currency than silver and for a higher unit than the rupee. All these changes in India justify us in considering once again whether we should not embark on the coinage of gold. What particular coin we should manufacture is perhaps a matter of detail rather than of principle; some authorities would like to see a distinctive Indian coin, like the gold mohur or pagoda; others regard this suggestion as an antiquarian rather than of practical value, and would like to see the Indian sovereign or a ten-rupee gold piece, others again would be content if our mints were empowered to manufacture the ordinary sovereigns with which we are all familiar. I think myself that the balance of advantage lies in the third course; it gives us the coin which my esteemed friend, Sir Shapurji Broacha, has so happily described as the coinage of the empire; and it simplifies immensely the issue of our gold in international trade. For the purpose of discussion then, I assume that we shall, at the outset at least, coin sovereigns if we are allowed to coin gold at all. The proposal before us is thus in its simplest form, that one of our Indian mints should be opened to the free coinage of the sovereign on terms and conditions similar to those which control the mints in Australia and Canada.

"Now, since the debate of last year, this proposal, simple though it is, has been subjected to considerable misrepresentations. It has been suggested, for example, that the scheme contemplates a large loan by us for the purchase of gold; that we should force gold upon an unwilling people on an enormous scale; and that we should thereby produce, as I think we should certainly do, a serious fall in the value of silver and considerable hardship to the poorer classes in India. It is also suggested that, between buying gold and paying interest on our coinage loans, we should be throwing away large sums of money which are required for education, and for the extension of railways and irrigation. Taxation would be multiplied; the gold would disappear as soon as we coined it; and our exchange position would be as bad as ever. The Hon'ble Sir Vithaldas has repudiated this description of his proposal with some warmth, and I entirely sympathise with him. No such proposal was ever dreamt of by any sane and responsible man in this country. There has never been any intention of borrowing or of buying gold, or of forcing it upon the people or of coining a single sovereign except from bullion which is brought to us voluntarily for the purpose. The proposal, which I have already described as simple and unambiguous, is merely to open a gold mint on a small scale with a gold refinery attached to it, so that we may be able to handle either raw gold from the mines, or ornaments and other alloys that may be offered to us.

"This being the proposal which Sir Vithaldas had, I think, in mind, and which was also in my mind when I promised to consider it, let us examine the arguments of honest critics for and against it. I take first the arguments against it. They are numerous; but I think they may be suitably classified into three sets of objections, namely, that a gold coinage is unnecessary; that it would be ineffective in support of exchange; and that it would be wasteful or even harmful. The first of these objections is the argument that gold already comes in freely from Australia, Egypt and elsewhere, and that there is no necessity for adding to it in this country. Support is given to this objection by the very large accumulation of sovereigns which have grown up in our currency reserve during the last year and a half of busy trade. It is also argued that with a sufficiently strong gold reserve in London and a sufficiently strong silver reserve in India, we could get along without a visible gold currency at all. This view is taken by many who believe that the scheme known as the Lindsay scheme, after the late Mr. A. M. Lindsay, the distinguished economist and banker of Calcutta, is the solution for all currency

difficulties in a silver-using country. I think that these objections merit the most careful consideration. I do not say that they are insuperable. But they are reasonable and have the weight of high authority behind them.

"The second set of objections is based upon the view that a gold coinage would have no influence in supporting exchange for the simple reason that, at a time of crisis, the sovereign would disappear. It would stand at a high premium, and there will be no persuading the people to release their hoardings of it for the purposes of export. Until the sovereign becomes much more familiar and enters much more largely into active circulation, I think this objection is largely true. The question is whether it is advisable to take means to increase the circulation in order to prevent the wholesale disappearance of the sovereign when exchange shows signs of weakness.

"The third and most uncompromising group of objections to our gold currency comes from those who consider that the minting of gold in India would be wasteful, expensive and harmful. Many competent observers consider that it would be wasteful because our new sovereigns would be melted or would disappear into hoards as soon as they are issued. I do not think my Hon'ble friend shares that view, and I believe that experience alone will prove its truth or its falsehood. I would only remark that the hoarding and the melting of rupees was a constant trouble in the days when our mints were open to silver. And I personally believe that, if sovereigns can be made to replace silver or ornaments in the hoards of the people, we shall have advanced a decided step in the direction not only of greater prosperity but of greater stability in our exchange affairs. Some of our other critics, however, urge that the sovereign is an expensive coin, because we get no profits from it, such as we do from the rupee, and because we should have to bear the loss of wear and tear. To this objection I cannot attach very much importance knowing, as I do know, the comparatively small cost at which the gold currency of the United Kingdom was rehabilitated by the late Lord Goschen. The last argument in this group to which I need refer is the suggestion that our gold coinage would draw off a larger quantity of gold from the European markets than India obtains at present, and that consequently business and trade would suffer in the gold-using countries. This argument I must admit to be one of the most serious in the whole controversy; because, if it is true, it sets the whole of the interests of the gold-using countries against our proposal. It is a matter on which various opinions may honestly be held whether the opening of the mint to gold would in practice have the effect of enlarging our gold imports. It would certainly have the effect of bringing in a larger quantity of bullion and a smaller quantity of sovereigns if there were a marginal profit on the former, but would it have the effect of increasing the aggregate quantity of gold of all sorts which comes in to adjust the balance of trade?

"I have now stated with perfect frankness the arguments against the gold coinage for India. The arguments *for* such a coinage are in my Hon'ble friend's mind, and some of them have been skilfully displayed in his opening speech. As I understand the position, he believes that the coinage of gold would enable large quantities of bullion which are now in the country to be converted into legal tender. He believes that, with greater familiarity, the sovereigns would pass more freely into active circulation. He hopes, and I also sincerely hope, that, if this consummation is reached, it would diminish the pressure upon us for the coinage of fresh rupees and simplify our exchange difficulties. These in their turn are weighty considerations and they are considerations which affect the practical outlook of the business man, who does not delude himself into the idea that the mere opening of the mints to gold would immediately provide a door for the export of superfluous currency in the form of sovereigns when exchange goes against us. I do not myself see any near prospects of that measure of assistance; but I readily admit that the coinage of gold, if it leads to a substantial and growing increase of the active circulation, will carry us some way in that direction, and consequently in the direction of greater security and of greater stability.

"I have now, as I undertook to do, laid before the Council the pros and cons of this important and attractive subject. As I explained, I can at the moment do no more; because the whole question, with the views of the Government of India upon it, awaits the final decision of the Secretary of State.

"If this decision should meet the wishes of my Hon'ble friend, no one will be more gratified than the present Finance Minister."

The Hon'ble SIR VITHALDAS THACKERSEY: "My Lord, I must recognize that the reply of the Hon'ble Finance Member is very satisfactory; and I may say that he has said more in support, he has brought forward more cogent arguments in support, of opening the mints to the free coining of gold, than I was able to do in my opening speech. I am perfectly satisfied with his assurance that he is doing his best to get the sanction of the Secretary of State, and therefore, with your Lordship's permission, I beg to withdraw my motion for the present."

HIS EXCELLENCY THE PRESIDENT: "The Resolution is by permission withdrawn."

GOLD STANDARD RESERVE.

The Hon'ble SIR VITHALDAS THACKERSEY then moved the further Resolution:

"That this Council recommends to the Governor General in Council that a substantial portion of the Gold Standard Reserve be held in gold in India."

He said:

"My Lord, this question has been threshed out so often in the past that I will not attempt to weary the Council with any lengthy remarks on this subject. All the Chambers of Commerce have times out of number demanded that our Gold Standard Reserve should be held in gold in India. They have more than once pointed out the danger of either diverting any amount of this to any other purpose or to investing it permanently in gold securities. They have further pointed out that, in case of panic or war, the gold may not be available to us when we badly want it, and in that case it might be difficult, if not absolutely impossible, for India to maintain a Gold Standard. In these days, when the sensitiveness of the money market has become proverbial, it is easily conceivable how great will be the loss that the people of this country would suffer, and to what great extent the prestige of Government would be lessened, if there was the slightest reason to doubt that the gold in the Gold Standard Reserve may not be readily available to maintain the exchange. All the

labour of years in creating confidence in the outside world will be lost in a second. And for what purpose is all this risk incurred? My friend the Hon'ble Sir James Meston, who has always proved himself a capable and sound financier, and whose elevation to the Lieutenant-Governorship of the United Provinces is a matter of deep gratification to all of us, presented last year to this Council what he called the other side of the shield. He said that gold was located in London to simplify the duty of the Government of India in maintaining the gold value of the rupee, as when required to support our exchanges it would be immediately available. It had been mentioned, moreover, in the reply from the Government of India to the Bombay Chamber of Commerce in May 1907 that holding liquid gold in India would entail loss of interest which we at present earn by investment in gold securities. I will, therefore, with Your Lordship's permission, deal also with this argument. The reply to the first argument is that the location of gold in India will not at all make the duty of the Government of India any more difficult in maintaining the gold value of the rupee. The call on this reserve is made only when it is required for export, and it will be as easy for the Government of India to deliver gold in India to those who want it in exchange for rupees as it is easy for the Secretary of State to deliver gold in London. If gold is required by the Secretary of State when he cannot sell Council Bills, it can be exported almost immediately. As to the second argument about earning interest, I need only repeat what has been so often and so unanimously said by all the Chambers of Commerce in India and by others who can speak with authority on this subject, that Government are taking a very great risk by this procedure. So long as things move smoothly and no storm breaks, this kind of investment may bring us some income; but it must not be forgotten, as the Bombay Chamber of Commerce wrote to Government in 1907, that the Gold Standard Reserve is being maintained for the sake of serious emergencies, and that, should such emergencies arise, it might very easily happen that it will be extremely difficult to realise rapidly the securities in England. Indeed, the state of the money market brought about by the very emergency would probably be considerably aggravated if it entailed the realising of a large quantity of British securities, whereas if the reserve was in not the one the position would be at once relieved. My Lord, India is not the only country which has to maintain a metallic reserve of gold. The United States Treasury has the largest stock of gold held by any country in the world. On 31st December 1910, it amounted to over 233 millions sterling—over eleven times our Gold Standard Reserve. Does the United States Government invest it in gilt-edged securities? In the same way France and Russia have large Gold Reserves—certainly many times more than our reserve. Why do they not invest them? They rightly realise that their credit and honour and existence stand upon the Gold Reserve, and they know that it can be required at any time in an emergency. I wish to speak with great respect of the Secretary of State's advisers. They are eminent and honourable men, but it is only necessary to mention the positions they occupy in the world of London finance to show that, human nature being what it is, they cannot be expected to be wholly free from a certain bias. Lord Inchcape is a Director of the National Provincial Bank of England—a very powerful Bank. Sir Felix Schuster, Baronet, is a Director of the German Bank of London, Limited, and also a Governor of the Union of London and South's Bank, Limited. Mr. Lawrence Currie is a managing partner in Glyn, Mills and Currie, Limited—a large and powerful private banking house. All these institutions are on the list of approved bankers and private individuals with whom according to the Hon'ble Finance Member all our cash balances is invested in London. Are the financiers of this Government less alert than the Secretary of State's advisers? But, my Lord, against the advice of these three eminent London financiers, the Secretary of State has before him the unanimous recommendation of independent experts well qualified to give sound advice on this subject who constituted the Indian Currency Committee over which Sir Henry Fowler presided. This recommendation was to the effect that any profit made on the seigniorage of rupees should be kept in gold as a Special Reserve. The Secretary of State is therefore incurring a very grave responsibility in disregarding independent advice.

"But, my Lord, this does not exhaust our cause for complaint. In addition to our Gold Standard Reserve, the Secretary of State has withdrawn 8½ million pounds of our Paper Currency Reserve and many million pounds more out of our Treasury balances over and above his budget requirements. The cash balances in the hands of the Secretary of State in London on January 1912 amounted to 17¼ million pounds sterling, and this year till the 29th instant the Secretary of State has drawn 3½ million pounds in excess of this year's requirements for Home charges, and still we have ten days to run in this financial year. What is the object in withdrawing such large amounts from India? In reply to the Hon'ble Mr. Armstrong's question in Simla in September last inquiring whether much larger cash balances were now held in the Home Treasury than formerly, and if so, the reasons, for this, the Hon'ble Finance Member gave, amongst other explanations, 'the heavy sales of Council Bills and telegraphic transfers in excess of the requirements of the Home Treasury.' My Lord, this explanation explains nothing. It is only a paraphrase of the question. In busy seasons, while India clamours for money, and while the Bank rate of interest on the security of Government paper goes up to 8 per cent. per annum, while the industry and commerce of the country suffer by the high rate of interest and sometimes find difficulty in getting money at all, the Secretary of State keeps millions and millions of our cash invested by him at a nominal rate of interest with the London bankers and financiers. A more unsatisfactory policy it is difficult to conceive. If even a portion of the amount lying in London had been available to with our bankers here the present stringency of the money market would not have arisen and the commerce and industry of the country would greatly have benefited. Apart from the interests of commerce and industry, which must be dear to us, is it to the interest of Government itself and to the credit of India that such a monetary stringency should be allowed to happen when we have the means of relieving it? Is it to India's credit that on the security of its own promissory notes the holders should have to pay in the busy season a high rate of 8 to 9 per cent. per annum, which is more than double the rate paid by Government? How can we expect under such circumstances that Government paper should be more popular? In England, every one, from the Chancellor of the Exchequer down to the humble banker and financier, is seriously concerned about the steps to be taken to make the British Consols more popular. At present that is the principal topic in England. We in India export our available capital to London and starve our banking institutions to the detriment of the popularity of our own paper. If means can be adopted by which we can prevent the enormous rise of the rate of interest in the busy season, I am sure, and that is the opinion of many bankers, that the price of Government paper would stand at a much higher figure than now. Apart from this consideration, we have

to bear in mind that this periodical tightness of the money market is a great hindrance to our industrial progress. Violent fluctuations are always to be deprecated. In Great Britain, while the Bank rate varies from 3 per cent. to 5 per cent. in the busy season, a difference of 2 per cent., in India it varies from 3 per cent. to 8 per cent., a difference of 5 per cent. I find from the reply to-day that about 2½ per cent. is the average rate of interest with the London financiers.

"My Lord the craving for India's money in London is so great and the Secretary of State is so much influenced by the London money market that his Council to-day may be said to be one of the biggest financial houses in London. It is impossible to describe the financial operations of the Secretary of State's Council in better words than those used by Lord Morley himself who, on May 10th last, was the principal guest at the annual dinner of the English Association of Bankers. It is a reported speech. He said (after dinner). (This is not an after dinner topic, but I may as well speak of it, if you will allow me) He said :—

'I think that even many of you, experienced men as you are, will be rather astonished at the magnitude of the India Office figures. The cash balances at the present term is £16,750,000—not rupees, but pounds—and of that £8,350,000 is placed on deposit at 2 to 3 months' credit, and nearly £10,000,000 is lent to first class firms on unimpeachable security from three to five weeks' notice. The maturing and re-lending of these sums cause a cash business which amounts to £60,000,000 a year. There are other details with which I will not burden you, but the India Office is responsible in the year 1910–11 for £100,000,000 (240 crores of rupees). There are other details of further management of accumulated funds of Gold Standard Reserve in this country, which amounts to upwards of £17,000,000, and of Paper Currency Reserve, which amounts to £7,500,000.'"

The Hon'ble Mr. GOKHALE: "My Lord, I wish to express my entire concurrence with my Hon'ble friend in all he has said. He has stated the case with that clearness and practical ability which always distinguish his utterances, and I do not think anything more need be added to what he has said. I heartily support his Resolution."

The Hon'ble Mr. DADABHOY: "My Lord, I cordially support this Resolution. The Hon'ble Sir Vithaldas has very forcibly and lucidly pointed out the injustice that follows to India from the investment of, at a nominal rate of interest, the bulk of the gold of the Gold Standard Reserve, while money is scarce here and the Bank rate of interest upon demand loans reaches at times the high figure of 9 per cent. It is admitted that liquid capital is what is most needed in this country, and one of the principal reasons for the Government anxiety at the falling exchange 20 years ago was that it retarded the flow of sterling capital here. Now that sterling exchange has steadied and Government holds a large amount of cash in the Gold Standard Reserve, much larger, than is necessary to ensure success to the currency measures, the request does not appear extravagant that a substantial part of the Reserve should be held in India. The greater portion of the reserve now helps to ease the stringency of the London market, and obviously such operations are not required for the support of exchange. Why should not then effect be given to the proposal? The industrial and commercial interests of India are a matter of supreme concern to the Government. When therefore it lies in their power to promote them by relieving the stringency of the Indian money market by timely and temporary advances to the banks out of the superfluity of the Gold Standard Reserve, it is only reasonable to expect that Government will listen to our prayer. The Hon'ble mover has drawn our attention to some of the disagreeable features of the present situation, as also to the heavy odds against which we have to fight in inducing a change of policy in respect of the management of the Reserve. We all sincerely hope and trust Government will resist the adverse and interested influences, and do to India that justice which is her due.

"My Lord, the proposal does not involve any serious departure from that cautious policy which has secured to us a steady exchange. The scheme of which the Reserve is an integral part does not require the maintenance of a bigger reserve in London than £5,000,000. The highest figure suggested by experts was £10,000,000. In 1893, when the closure of the Indian mints to the free coinage of silver initiated a new policy of currency reform, the idea of a Gold Standard Reserve was not entertained by Government. In fact, as has been pointed out by many, we had a gold standard years after. The proposals which were ultimately adopted by Government after the failure of the currency legislation of June 1893 to make the rupee convertible at 1s 4d, had been first made public in 1876 by Mr. A. M. Lindsay, as pointed out by the Hon'ble Finance Minister this morning. After the slump in the sterling value of the rupee had on the shoulders of this Government extraordinarily heavy financial liabilities, Mr. Ottomar Haupt of Paris, following the recent precedent of Austria-Hungary, suggested in the *Financial Times* certain relief measures, the principal feature of which was the closure of the mints. Then came the expert Committees, but apparently all to no good purpose. In January 1893, however, the Madras Chamber of Commerce submitted to this Government for consideration Mr. Lindsay's scheme, whereby a gold standard could be adopted without a gold currency by the maintenance in London of a small reserve on the strength of which bills could be drawn upon India. This scheme was finally adopted by Government. It will be noted that in the original scheme a large reserve like the one we now have was not contemplated. The author, Mr. Lindsay, followed Ricardo both as regards the general plan and the amount of reserve. In Scotland and Ireland, where similar exchange difficulties had been experienced in the latter half of the eighteenth century and removed by arrangements with the Bank of England for the maintenance of gold funds, the reserve was never large. The Parliamentary Committee of 1804, consisting of Pitt, Fox, Foster and others, inquired into the whole question of the Irish currency, and recommended the creation of a small gold fund in London for the purpose of assuring fixity to exchange. Two members of the Indian Currency Committee, Lords Farrer and Welby, suggested in an Appendix to the Committee's Report the creation of a Gold Standard Reserve. But a large fund was not contemplated. So far as the legitimate functions of the Reserve were concerned, the consensus of expert opinion, no doubt, was that it should be held in London. But this does not militate against Sir Vithaldas's proposal. The Hon'ble mover does not propose that the whole of the Reserve should be transferred to India. His recommendation of transfer relates only to a substantial portion. And to this there could not be any reasonable objection. The present strength of the Reserve is already superfluous. We do not require such a large gold holding in London for the stability of the sterling exchange. The contingency is extremely unlikely that an adverse exchange would force the hands of the Secretary of State

to exhaust the whole of a Reserve of five millions pounds sterling, and would compel this Government to send back the gold belonging to the Reserve transferred here from London according to the suggestion of Sir Vithaldas. Moreover, as a matter of fact, a substantial portion of the Reserve is now employed, as the Hon'ble Member has shown, in financing the London Banks. This is a purpose so obviously extraneous to the central object that the removal of that portion to India would not have the slightest influence, either present or prospective, upon sterling exchange. We do not object to Government putting as much spare cash as it can command to the Reserve. Our only grievance is, although built up at our cost, the country is deprived of the use of the Reserve in times of acute tightness."

The Hon'ble Sir GUY FLEETWOOD WILSON:—"I congratulate my Hon'ble friend Sir Vithaldas on this second excursion into the regions of pure finance and on the vigour and lucidity with which he has handled a subject of no small intricacy and difficulty. He has, as I have already said, the advantage of me in the freedom with which he can speak on subjects upon which my position, and the position of the Government of India, in relation to the Secretary of State in Council, compels me to caution and even to silence. He must not therefore misjudge me if I cannot follow him over all the field which he has opened for us in the speech to which we have just listened. It would, for example, be wholly out of place for me to discuss his views regarding the financial advisers of the Secretary of State, and the influence which they exercise on the disposition of our Indian resources. The responsibility of the Secretary of State in Council is one and undivided, and I at any rate cannot discuss his policy as if it were the policy of individuals. I can only undertake to place before the Secretary of State the expert financial opinion which the Hon'ble gentleman represents in India, and to ask that it receives due consideration along with the expert opinion which His Lordship obtains in England.

"Nor, even if I had the same freedom as my Hon'ble friend, would it be possible for me in the time at my disposal to examine with sufficient care the wide variety of topics over which he has ranged. Let me take, for example, the question of our high balances. I am quite at one with Sir Vithaldas in holding that high treasury balances, whether held in England or in India, are in ordinary circumstances wrong and wasteful.

"High balances in ordinary circumstances are an indication that we have borrowed more than is actually necessary. But it would require a somewhat detailed analysis to place the Council in a position to judge whether the recent history of our treasury balances justifies this rather severe condemnation. I should have to point out to what extent money has been accumulated in London to meet large payments for the redemption of railway debentures which shortly fell due; I should have to connect our opium windfall with the India Bills which I hope we are now on the eve of withdrawing; and I should no doubt have to add a number of other qualifications before I could answer with confidence the point which my Hon'ble friend has taken. Similarly with his arguments in favour of lending out our balances to banks in India; his is also a question to which there are two sides, and an examination of it would involve a lengthy and probably a somewhat dull dissertation on the monthly basis of credit in our Indian money market. To take only one other instance of the wide range of my friend's speech, I should have to go in some detail into the theory of the convertibility of our currency notes, if I were going to attempt an adequate reply to his suggestion for a wider dispersal of our gold resources as a reserve against our paper currency.

"I must, however, avoid these and other fascinating bye-paths into which the Hon'ble Member invites me to stray. And I must return to the literal phrasing of his motion, namely, that a substantial portion of the Gold Standard Reserve should be held in India. Now, I take it that, if Sir Vithaldas had his own way, he would transfer 10 or 15 millions sterling from London to Calcutta. It would come out in sovereigns, and we should then have to decide whether to keep it in sovereigns, or to lend it out, as in London, to the banks and on approved short term securities. My Hon'ble friend has not said definitely which of these two courses he would follow; but from the general tenor of his arguments, I gather that he would not be averse to assisting the industry of India on reasonable terms. He has drawn attention, in the most reasonable and proper manner, to the great fluctuations in the rates of interest in this country, and to the prejudicial effect which these fluctuations must have on trade and business. He believes that a more liberal handling of the Government balances would steady the position; and I may, therefore, for the sake of argument, assume that he would not be unwilling to see our Gold Standard Reserve, or some part of it, lent out on approved security. Now, if this happened, it is quite possible that the market would be materially eased for the moment; a fillip would be given to business; and for a time the severity of the bank rate might be mitigated. But let us see precisely what this would mean, and what would be the consequence when conditions changed. Our gold would be dissipated; it would have passed not only out of our own hands, but out of the hands of the larger banks, and would have flowed down the infinite number of small channels through which our currency trickles to the millions of producers in the country. So far all has gone well; but a bad year comes—and in India there is a tragic periodicity about bad years—and the whole situation changes; or there is a crisis in international finance and the markets for our exports are temporarily closed. The occasion would thus present itself for the use of our gold. We should be asked to export it promptly and in large quantities to prevent a wholesale collapse of exchange. But where should we turn for it in response to this demand? We should have to realise our securities; we should have to call it in from the banks. The sovereign would already be, as it always is when the balance of trade is against us, at a premium; it would have practically disappeared from circulation; and large quantities would be obtainable only with the greatest difficulty. By calling in our stock, we should at once raise the premium on gold; we should increase alarm and we should precipitate a panic. The very people on whom we were forcing would be those who could worst afford to meet our claims. Exchange would go down with a rush, and commercial disaster might follow. I can imagine no more calamitous position than to have our Gold Standard Reserve, or any substantial part of it, out of our own hands in this country at a time of real difficulty.

"But let us take the other alternative. Let us assume that we are able to resist the desire of the market for our gold, and to maintain it in fluid form. We should then have large quantities of sovereigns shut up in the vaults of Fort William, dormant and unaccessible. In this condition they would remain until required for export in support of exchange. Now, what would happen when they are so required? Presumably, the demands for bills on London would be greater than the supply, and our import merchants would come to us and buy our sovereigns, in order to send

them to London in the absence of bills at a reasonable price. They would obtain sovereigns from us; they would then have to arrange for freight; they would have to insure the consignments; and they would have to bear the burden of interest in the interval between the purchase of the gold and its delivery to their creditors in Europe. They would thus pay all expenses of freight, insurances and interest, besides the risk of loss or delay in transit. Would your import merchant prefer this process to the alternative process of coming to our Comptroller-General and buying a telegraphic transfer on London, which could be cashed with absolute security by his creditor next day?

"I think there is little doubt which of these two alternatives the ordinary business man would prefer. It would almost certainly be the latter; and the latter is precisely what the Government of India offer to the mercantile public under existing arrangements while the former is what my friend Sir Vithaldas would substitute for it. It seems to me that there is no real comparison between the inconvenience on the one hand of having gold locked up here, six thousand miles from the point where it is wanted and where it can be effectively employed, and the convenience on the other hand of holding a large quantity of gold or securities which presumably closely approach gold in their stability, which we are in a position to sell by cable the moment that it is wanted and at the place where it is going to be used.

"Sir Vithaldas has supported his arguments by a number of subsidiary considerations in favour of moving our gold from London to India. He points out, for example, that other great countries keep large reserves of liquid gold in their strongholds. I am not quite clear of the extent to which he is thinking of gold which is stored by Government to provide for the encashment of convertible notes, and I think it will be found that, in the countries which he mentions, a considerable proportion of their holdings is necessitated by the size of their paper currency. He also urges that our gold would be useless to us in London in the event of war or panic. If by panic he means an acute financial crisis, I can only repeat what I have said before in another connection, that the Secretary of State has deliberately accepted full responsibility for making the reserve available when required for the purpose for which it was created. In the event of war, I do not see how our gold would be in any degree more useful to India than in London. If the trouble were in this country, we should have all the anxiety and expense of protecting it. If the war were in Europe, it might be perfectly impossible to ship gold from India to the European markets, and it would remain useless in our hands. Finally, Sir Vithaldas has alluded to the feeling that the gold reserve is our own money and that, as a matter of national pride, it should be in our own country as a visible possession. I know that such a sentiment exists, and I am far from despising sentiment even in financial matters; but I cannot seriously think that it should be weighed for a moment against the practical convenience and value of holding our gold in the place where it can best serve the interests of India. It is for this reason that I much regret that I am unable to accept the Hon'ble Member's motion."

The Hon'ble Sir VITHALDAS D. THACKERSEY: "My Lord, I very much regret that Government are not willing to accept my Resolution. I shall not long detain the Council in reply to the several arguments advanced by the Hon'ble Finance Member, because the impression left on my mind at the end of his speech was, that the arguments he advanced against the proposition were so weak that I need not go into the details of them. I only therefore touch two or three points in his speech. He said that the policy that was followed in London was the policy of the Secretary of State in Council and not of individual members. I did not at all say in my speech that it was not so. The policy, of course, is the Secretary of State's policy; but what I pointed out was that the Secretary of State was advised by people who had also other than India's interests to guard. The statement which the Hon'ble Member has placed before us in reply to my Hon'ble friend Mr. Armstrong's question clearly confirms my contention. It shows that over 10½ million pounds sterling have been sent to approvers, not necessarily joint stock banks, and that about 3½ millions have been deposited with approved banks. On these out of the six approved banks as mentioned in the statement the Secretary of State's advisers sit as Directors or as Governors. I leave it to the Council to judge whether a man can act in two positions very justifiably. If we put the managers of the Bank of Bombay and the Bank of Bengal and the Bank of Madras on Your Lordship's Council, I am quite sure they will give strong reason why our money should be brought here, and they will point out to the Hon'ble the Finance Member excellent securities on which those funds can be lent. I have not the slightest doubt that our money in England is being lent on good securities; but I say that we can lend money also on good securities in India with great advantage to ourselves. I will just read a few lines, from a report published in the *Times of India*, of an incident during an instructive discussion of Indian commerce following a well-supported dinner of the London Chamber of Commerce at the Trocadero in February last, which shows how things move.

'Soon after we had a somewhat amusing reminder that, in monetary matters at least, the sense of reciprocal obligation to India is not so strong as it might be on the part of those who represent city banking interests on the India Council. Giving as a reason for the inadequacy of the flow of British capital into India, the existence even now of the old prejudices having their origin in the instability of the rupee, Sir Felix Schuster, member of the Secretary of State's Council, said that the duty of Government was to support the policy their predecessors had laid down by building up their currency reserves in times of prosperity, so that exchange might stand severe tests such as that through which it passed two or three years ago. At once (I think it was Mr. G. W. R. Forrest) called out, "yes, build up the gold reserve in India." The shaft went home, and Sir Felix, throwing off his habitual guard, made a remark he would much rather have left unsaid, as was clear from the incompleteness of his sentence: 'Not only in India,' he retorted, 'but on our side as well; we can do with it here, and I sometimes wonder . . .' (he left the sentence incomplete).

"My Lord, we say we can do with it here to the greater advantage of India.

"Then the second point in the Hon'ble Member's speech was that if we brought all our gold to India, when the balance of trade went against us, we should have to export gold, and that would be a great inconvenience to merchants. I admit the cogency of the argument so far, but, during the last seven or twelve years, how many times have we had to send gold to England? It was only in one year, in 1908, and every other year we have been accumulating our gold standard reserve. Only once

* *Vide* Appendix.

in 11 or 12 years if there is any occasion for merchants to export gold, that cannot be called any great inconvenience compared with the great benefit which India would derive with a gold reserve here. Then he said that merchants would prefer telegraphic transfers instead of exporting gold. I did not propose that we should export gold always. In the usual way the Secretary of State would draw on India his Council Bills, and the money necessary to be sent out to England for home charges would be drawn in the usual way, and for that purpose you have not to export gold. It is only when the balance of trade goes against us that the occasion will arise, and that is very rarely, say once in 15 or 20 years. Again, we are told that the Secretary of State has taken full responsibility for the present policy. Well, that does not satisfy us. Whoever may take the full responsibility, the every day loss is ours, and we are not quite satisfied by simply an assertion that those who manage our currency and our reserve assure us that in time of war or emergency our gold will be made available. We say we want it here, it is our gold, and it ought to remain here. I have already pointed out in my speech that all civilized countries in the world have gold reserves, and I will give you a few figures: United States treasury 233 million pounds, Russia 130 million pounds, France 131 million pounds, Australia 55 million pounds, Bank of England 31 million pounds, and so on. The real reason is that the gold reserve in the London Bank is so low that they cannot afford to send our gold here. We must recognise this; it is no use arguing against facts. The London gold reserve is only 31 million pounds, and the London financiers fear that they might be inconvenienced. My personal opinion is that they won't feel the pinch, if we withdrew our gold gradually. At the same time they will feel the pinch more if we have to withdraw our gold in times of emergency, and it is for England's sake also that our gold should be here. At least twice or thrice, the Bank of England had to go to France for gold. Well, I think it would increase the prestige of Great Britain to come to India for gold rather than to go to France or any other foreign country for gold in times of emergency. My Lord, although Government may not be able to accept this proposition as a whole, I hope the Government of India will take seriously into consideration the position in which the industries are placed in India in the busy season owing to the rise in the rate of interest. I have already said that the Bank rate goes up to 8 or 9 per cent. I will read to you a paragraph from the speech of the Hon'ble Sir James Begbie, who is the senior banker in India, and whose excellent work has been recognised by Government only the other day by honouring him. He said:

'You also know that as regularly as one season succeeds another, Bank rate rises from the minimum in the monsoon months to its maximum in the winter and spring months, and that the maximum may be anything from seven to nine per cent., nine per cent being the highest point for a good many years past. It is inevitable under conditions in India that this regular waxing and waning of Bank rate should occur, but is it inevitable that the movement should be so extreme and especially that the rate should be so constantly forced to such high levels? I think not. The greatest factor in forcing up the rate is the great volume of money that is taken off the market by Government and locked away in the Treasury vaults. That money is released in bulk only through payments for Council bills, that is, after the public have either voluntarily sold their produce for export or been obliged to part with it under the pressure of a high Bank rate as frequently happens.'

"I hope the Government of India will seriously consider this position, and devise some policy by which the Bank rate may not go so high. Even our high cash balances in India might be utilized for the purpose, but I think the rate of interest in India ought not to rise above 5½ or 6 per cent.

"My Lord, I think the question is of such great importance that I hope the Council will accept my Resolution."

The Council divided.

Ayes—24.

The Hon'ble Pandit Madan Mohan Malaviya, the Hon'ble Nawab Abdul Majid, the Hon'ble Raja of Partabgarh, the Hon'ble Raja of Mahmudabad, the Hon'ble Maulvi Shams-ul-Huda, the Hon'ble Raja of Dighapatia, the Hon'ble Maharajadhiraja Bahadur of Burdwan, the Hon'ble Babu Bhupendranath Basu, the Hon'ble Mr. Sinha, the Hon'ble Mr. Haque, the Hon'ble Nawab Sayid Muhammad, the Hon'ble Mr. Subba Rao, the Hon'ble Raja of Kurupam, the Hon'ble Mr. Gokhale, the Hon'ble Mr. Mudholkar, the Hon'ble Sir Cecil Graham, the Hon'ble Sir Gangadhar Rao Chitnavis, the Hon'ble Mr. Dadabhoy, the Hon'ble Mr. Shafi, the Hon'ble Malik Umar Hyat Khan, the Hon'ble Maung Mye, the Hon'ble Mr. Jinnah, the Hon'ble Mr. Bhargri and the Hon'ble Sir Vithaldas D. Thackersey.

Noes—33.

His Honour the Lieutenant-Governor of Bengal, His Excellency the Commander-in-Chief, the Hon'ble Sir Robert Carlyle, the Hon'ble Sir Harcourt Butler, the Hon'ble Mr. Syed Ali Imam, the Hon'ble Mr. Clark, the Hon'ble Sir Guy Fleetwood Wilson, the Hon'ble Major General Sir M. H. S. Grover, the Hon'ble Mr. Maclagan, the Hon'ble Mr. Porter, the Hon'ble Mr. Sharp, the Hon'ble Mr. Enthoven, the Hon'ble Mr. Wheeler, the Hon'ble Mr. Branyate, the Hon'ble Sir A. H. McMahon, the Hon'ble Mr. Lyon, the Hon'ble Mr. Saunders, the Hon'ble Sir James Meston, the Hon'ble Mr. Gordon, the Hon'ble Surgeon General Sir C. P. Lukis, the Hon'ble Mr. Fremantle, the Hon'ble Mr. Vincent, the Hon'ble Mr. Carr, the Hon'ble Mr. Arthur, the Hon'ble Mr. Fyffe, the Hon'ble Mr. Phillips, the Hon'ble Mr. Meredith, the Hon'ble Mr. Gates, the Hon'ble Mr. Slacke, the Hon'ble Sir Charles Stewart-Wilson, the Hon'ble Mr. Dempster, the Hon'ble Sir T. R. Wynne, and the Hon'ble Mr. Kesteven.

So the Resolution was rejected.

[*At this stage, the Hon'ble Sir Guy Fleetwood Wilson, Vice-President of the Council, took the Chair.*]

INDIAN COMPANIES BILL.

The Hon'ble MR. CLARK: "Sir, I move for leave to introduce a Bill to consolidate and amend the law relating to trading companies and other associations.

"Government, Sir, hold that the time is now ripe for a further revision and consolidation of company legislation in this country. The existing law on the subject in India is contained in the Indian Companies Act of 1882, which was modelled on the English law in force in 1877. Since 1882, the Indian law has been added to by four amending Acts dealing with matters of relatively minor importance, while the substantial additions which have been made to the English law by a

long series of Acts passed between 1873 and 1908 have not, with the exception of the matters contained in the four amending measures to which I have just referred, found a place in the Indian law. In England, since 1882, there have been no less than thirteen amending Acts, culminating in 1907 with a comprehensive amending Act based on the recommendations of a strong Committee among the members of which were some of the most eminent company lawyers of the day. This Act was followed by the Companies Consolidation Act of 1908, which consolidated the English law into a convenient code. The differences which now consequently exist between the Indian and the English law in themselves form strong ground for legislation. Ever since we have had any company legislation in India, the advantages of having our company law as similar as possible to the English law has been recognised by the Indian Legislature. The Indian Act of 1857 was a reproduction of the English Joint Stock Companies Act of 19 and 20 Victoria. The Indian Act of 1860 copied the English Act of 1862; and the Indian Act of 1882 (the present Act) followed, as I have already said, the additions made to the English law up to 1877. The advantages of such assimilation are evident. The English law has been studied and commented on comprehensively, and in adopting it, we also inherit the wisdom of the many learned persons who have devoted their time to its exposition: and when it is necessary to carry a case up to the Privy Council, it is manifestly convenient that the law which is to be argued in England should be substantially the same as the English law. Assimilation of the law also tends to produce a feeling of greater security in the breast of the British investor whose capital we wish to attract to this country. As the Board of Trade pointed out in a Memorandum on the Company Laws of the Empire laid before the Imperial Conference of 1901, assimilation 'would tend to increase the confidence of the home investor in companies registered in India and in the Colonies, and the result might well be a greater willingness on the part of capital from home to flow into Indian and Colonial undertakings and enterprises.'

"Since 1882, there has been a great increase in the number of joint stock companies in India. In 1885–86, there were only 737 companies at work with a paid up capital of 21 crores. In 1910–11, there were 2,251 companies with a paid up capital of 64 crores; in other words, the number of companies and their paid up capital has trebled since the legislation of 1882 came into force. I think it will be generally recognised that with the great increase in business, with the evidence before us of the frequent amendments in company legislation which it has been found necessary to make in England, Government cannot be held to have been premature in having taken up the amendment of the company law of India.

"From what I have said, Hon'ble Members will have anticipated that the Bill follows very closely the provisions of the English Act of 1908. We have not only adopted its principles but have aimed at reproducing as far as possible its language and arrangement. We have, however, preserved the provisions of the Indian Act in certain instances where the law of this country can claim to be more advanced than its elder sister, and we have added two entirely new provisions of some importance to which I shall presently refer.

"The Government of India took up the matter in 1909 and a circular letter was addressed to all Local Governments and Administrations asking for their opinions as to the suitability of the provisions of the English Act for adoption in India. The proposal to legislate has met with practically unanimous support from the authorities consulted. Such criticisms as have been made have been mostly in the direction of suggesting that the English law does not go far enough and that Government should take greater powers of control. A somewhat different point of view has been put forward by the Bengal Chamber of Commerce, and it is one which deserves careful consideration. The Committee of the Bengal Chamber suggest that it is questionable whether such an elaborate procedure as is prescribed by the Act of 1908 is necessary or desirable in India, and they thought that in the Indian Bill it should be possible to omit some of the details prescribed in the English Act. The Committee, however, preferred not to make any definite proposals as to matters which might be omitted until they had seen the actual Bill. The Government of India recognise the importance of the point, but it has seemed better to leave the question over until they have received the detailed suggestions of the Chamber after they have had the opportunity of fully examining the Bill.

"I now turn to the other class of criticism, namely, that the English law does not go far enough in the direction of State control. Suggestions of very varying scope have been made to us, some of which go so far as almost to require Government to undertake that a company should pay satisfactory dividends to its shareholders. As I said in connection with the assurance measures which have just passed through this Council, I fully recognise that in India the State must be prepared to accept heavier responsibilities than in western countries, but I hope I shall carry with me the approval of Council when I say that, in such legislation as this, the ideal to be aimed at is the minimum of State interference compatible with the due protection of the investor. We have included two, and only two, provisions working in this direction which do not appear in the British Act. Two may seem a small number, but they are both provisions of some considerable importance.

"Clause 109 of the English Act provides that the Board of Trade may appoint one or more competent inspectors to investigate the affairs of any company on the application of a certain proportion of the shareholders. In the Indian Bill we propose to go further, and to provide also that where the Registrar, on perusal of any document which the company is required to submit to him, considers that any further information or explanation is necessary, and where, after calling on the company to submit such information, he either does not receive it or is of opinion that an unsatisfactory state of affairs is disclosed, he shall report the circumstances of the case in writing to the Local Government, and it shall be open to the Local Government to appoint an inspector. By making this provision for an inspector to be appointed without any action being taken on the part of the shareholders, we hope to some extent to guard against abuses creeping in through apathy and lack of initiative on the part of the shareholders, who in India cannot be expected to be as alive to their own interests as in an European country.

"The other matter is in connection with auditors. In sections 113 and 113 of the English Act, the appointment, remuneration, powers and duties of auditors are fully provided for, but nothing is said as to the qualifications of the men who are to act as auditors. In India the question of their qualifications is one of supreme importance. The Bombay Chamber of Commerce referred to it in their letter on the subject of this legislation, and I had the further advantage of discussing it with their Committee, as the Hon'ble Sir Vithaldas Thackersey will remember, when I was last in Bombay. What we

propose is, in adopting the English provisions, also to provide in the Bill that no person, other than a person holding a certificate from a Local Government entitling him in that behalf, shall be appointed auditor of a company. In this country it would clearly be going too far to lay down that no one should act as an auditor who is not a Chartered or Incorporated Accountant. Such a provision would mean an undue restriction on business. But we hope by requiring such certification by a Local Government to establish a standard which will at least facilitate the elimination of the incompetent by the refusal or the cancellation of the certificate. I may also say that Government have under consideration a scheme for starting schools of accountancy for the training of auditors at suitable centres under the control of Local Governments and for the establishment of examinations in connection with the proposed Government certificate. My Hon'ble Friend the Member for Education is interesting himself in this matter, and we hope that a scheme on these lines will not only produce in time a sufficiency of thoroughly qualified accountants to meet the increasing demands for such work in India, but will also result in opening up a lucrative field of employment for Indians who should be well adapted for the work but at present enjoy few facilities to become qualified.

"These are the only two matters in which Government as at present advised propose to go further under this head than the English law, but I ought to point out that, by the mere adoption of that law as it stands, we are greatly improving the present safeguards, especially in the direction of affording shareholders closer control over companies in the earlier stages of their formation. I will briefly mention the more important of these provisions. The first is the 'statutory meeting' which every company limited by shares and registered after the commencement of the Act is required to hold within a period of six months from the date on which it is entitled to commence business. At least ten days before this meeting is held, the Directors have to forward to every member of the company a report called the 'statutory report', which must be certified to by not less than two Directors of the company and must contain certain specified items of information regarding the position and constitution of the company. These provisions thus compel the Directors to let the shareholders know the exact financial position in the early stages of the company's history. The provisions in regard to the appointment and qualifications of Directors have been made much more stringent, and sections dealing with the prospectus of a company require much fuller information to be given than heretofore including among other items the names of Directors and their interest in the company, the estimated amount of preliminary expenses, the amount paid or intended to be paid to the promoter, and the minimum subscription on which Directors may proceed to allotment. Other clauses prescribe restrictions on proceeding to allotment and on the commencement of business. I have already referred to the subject of auditors, whose appointment, remuneration, powers, duties and liabilities are now very strictly prescribed, and I may also mention another provision by which all companies situated outside British India, but operating therein, are required to make certain information available and to have a recognised agent in India to accept service of process or any notice which may have to be served on the company.

"While, generally speaking, we have followed the English law with an almost slavish exactitude, there are one or two points on which it has been necessary to depart from it. The most important of these is in regard to the winding up of companies by order of the Court. We have decided to retain in the main the procedure of the existing Indian law in place of the provisions introduced into the British law by the Companies Winding-up Act of 1890. In the United Kingdom, important functions are exercised by the Board of Trade, by Official Receivers and by Committees of Inspection; but Government consider that it would be premature to attempt to create a corresponding machinery in this country. They therefore have left the discretion in the matter of winding-up in the hands of the Court. They have also retained the provisions of the existing Indian law in respect of the annual balance-sheet, which can fairly claim to be more complete than the provisions of the English law. The other matters on which modifications have been made in the English law are of minor importance.

"I am afraid, Sir, that I am taking up a very large amount of the time of Council, but there are two matters of considerable importance with which we have not attempted to deal in the Bill, and I think I ought to say a few words about their omission. The first of these is the question of Managing Agents, a problem peculiar to this country. The activities of these very useful persons, and their relations to the companies whose affairs they manage, have from time to time been open to attack, and it has been suggested that this Bill should more strictly regulate and define their position. Government have not seen their way to take action on this difficult matter which brings us up against the law of contract; but when I say that, I do not wish to suggest for a moment that we are shutting the door against legislation, if practicable suggestions are made to us before this Bill becomes law. I should like, however, to place one consideration before Council. A Managing Agent either is a Director or is not a Director of the company he manages. In the former case, which I believe is the commonest, he will come under the provisions of the Bill for Directors, and the definition of 'Director' in the Bill makes it clear that, whatever the title chosen for the governing body, the rules which apply to Directors apply also to persons who stand in the position of Directors. In the first case, therefore, he will be subject to the safeguards and penalties prescribed in the case of Directors. In the latter case, where the Managing Agent is not a Director, his relationship with the company is governed by contract, and the Bill makes it necessary that every material contract should be disclosed in the prospectus. At any rate, therefore, full publicity is secured as to the nature of the relationship.

"The other even more thorny question with which we have not seen our way to deal is that of Banks or of businesses which with varying degree of accuracy prefer to call themselves Banks. This is not a specially Indian problem; the recent failure of the Charing Cross Bank in England, and the appalling abuse of the depositors' confidence which it disclosed, will be fresh in the memory of Council. The evil which wants a remedy is that poor and uneducated people are attracted by the word 'Bank,' thinking that it necessarily implies security and stability, and unscrupulous persons accordingly apply the term to any speculative business in order to attract investors and depositors. But how is the use of the term to be restricted and how is banking business to be defined for the purpose? Government will be very willing to consider any suggestions, but I must confess that the more I think of it the more difficult the problem appears of how to define a banking business, how to control it when you have defined it, and how to avoid interfering with the legitimate business of firms carrying on partly banking and partly other operations. I understand that informed opinion in the United Kingdom, where the question was stirred up again by the Charing Cross Bank assault, is against attempting to legislate, and we may well hesitate to rush in where more experienced legislators fear to tread.

"This, Sir, in more senses than one is a big measure. The Bill deals with big interests, and in the mere matter of bulk runs to 323 clauses and 31 pages of Schedules. It may well be that in such a mass of material those interested will find subjects for criticism and objection. I can only say that Government have no desire to hurry this legislation through; that every scope will be given for criticism; and that all opinions will be duly weighed; and I shall hope later on to have the advantage of personal discussion upon it in the different commercial centres of India. No legislation can prevent fraud or altogether indemnify the investor from the dangers of an insurable optimism: all you can hope for is to make the path of dishonesty more stony and the vagaries of ignorance less liable to disaster. I should be sorry if the impression were created that Government is undertaking this legislation owing to their being any widespread canker in Indian commercial circles; though bad cases have occurred from time to time, here as in other countries, there is no ground for such a supposition. But we ought to have the best Act we can, and I am sure that, as in other recent commercial legislation, I can count on the assistance of the important Chambers of Commerce and of all those interested in commercial law, in helping us to get it."

The Hon'ble SIR VITHALDAS THACKERSEY: "Mr. Vice-President, I heartily congratulate Government on introducing this Bill in this Council. I have no opportunity of going through the several sections referred to by the Hon'ble Member, and therefore I am not prepared at present to go into the details of the Bill; but on the principle of the Bill, I think commercial communities are at one that this Bill is not brought forward a day too soon."

The Hon'ble MR. MUDHOLKAR: "Sir, I had an opportunity of expressing my views in regard to the proposed legislation a year or so ago. On that occasion I expressed my concurrence in the proposal that the amendment of the Indian Companies Act should be undertaken. I have studied the English law and I consider that the new revisions introduced into the English Companies Consolidated Act are very desirable, and should be brought into our code also. There are of course several matters in regard to which slight alterations may have to be made, necessitated by the difference in the circumstances of the two countries. But there is no doubt that the English Companies Act of 1908 provides more safeguards than the old law, and that such safeguards are required in India also. It is not necessary to refer to these things specifically on this occasion. We shall have to go into these matters when the time comes. But with regard to the necessity for legislation on the lines which Government propose, I agree with the Hon'ble Member. The Conference which I have the honour to represent, the Indian Industrial Conference in which Indians and Europeans join on more occasions than one, dealt with the subject and expressed its view that the time has come for assimilating the Indian law to the improved English law. With these general observations, I heartily congratulate the Government and the Hon'ble Member on the steps which they propose taking in the matter."

The Hon'ble SIR CECIL GRAHAM: "Sir, I should like to join other Hon'ble Members in congratulating the Government and the Hon'ble Member in charge, for having brought this Bill in. The whole of the commercial community, I think, are at one in wishing for this legislation; but as the Hon'ble Member has pointed out, the Chambers of Commerce preferred to wait and defer expressing their opinion on the details until the actual Bill was before them. However, the Hon'ble Member has promised us plenty of time to go thoroughly into the details and see how far the English Act will fall in line with the conditions governing commerce and business in India. There is only one thing I should like to ask the Hon'ble Member, and that is if he has any information he can give us as to how the English Act has worked in England so far."

The Hon'ble MR. CLARK: "Sir, I am very much obliged to Hon'ble Members for the cordial reception they have given to this Bill.

"As regards the question which the Hon'ble Sir Cecil Graham has raised, we are expecting to receive a report from the Board of Trade in London on the subject of the English Act as applied to India, and I imagine that in that report they will inform us as to whether any of the provisions of the Act of 1908 have been found not to work well. We had to introduce the Bill before receiving the report so as to avoid any risk of not getting it introduced this session."

The motion was put and agreed to.

The Hon'ble MR. CLARK introduced the Bill.

The Hon'ble MR. CLARK moved that the Bill together with the Statement of Objects and Reasons relating thereto be published in the Gazette of India in English and in the local official Gazettes in English and in such other languages as the Local Governments think fit.

The motion was put and agreed to.

The Council adjourned to Monday, the 25th March 1912.

CALCUTTA;
The 27th March 1912.

W. H. VINCENT,
Secy. to the Govt. of India, Legislative Dept.

APPENDIX.

Balances in the Home Treasury at the end of each month.

		£
April	1911	15,766,171
May	"	16,222,451
June	"	16,989,029
July	"	16,431,712
August	"	16,552,602
September	"	17,459,711
October	"	15,181,632
November	"	15,000,691
December	"	15,292,638

(Republished by order of His Excellency the Governor in Council.)

L. DAVIDSON,
for Secretary to Government, Legislative Dept.

The Council met at Government House, Calcutta, on Monday, the 25th March 1912.

PRESENT:

His Excellency BARON HARDINGE OF PENSHURST, P.C., G.C.S.I., G.C.M.G., G.C.V.O., C.M.S.I., C.M.I.E., Viceroy and Governor General of India, *presiding*,

and 59 Members, of whom 51 were Additional Members

QUESTIONS AND ANSWERS

The Hon'ble RAJA OF DIGHAPATIA asked:

"Is it a fact that the *Pioneer* till very recently charged double its ordinary rates for all official advertisements? If so, how long since has this arrangement been discontinued?"

The Hon'ble SIR REGINALD CRADDOCK replied:

"The rate charged by the *Pioneer* for Government advertisements is 8 annas per line, and no change has recently been made in this respect. It is understood that the rates charged by the same newspaper for private casual advertisements vary between 4 annas and 9 annas per line according to the position in the paper in which the advertisements are inserted."

The Hon'ble RAJA OF DIGHAPATIA asked:

"Is it the intention of the Government to appoint qualified Indians in the work of scientific investigation of tropical diseases now being carried on by the Central Research Institutes at Kasauli and in other similar institutes in the country?"

The Hon'ble SIR HARCOURT BUTLER replied:

"The Government of India will always employ the best man available for any inquiry of a scientific nature, no matter what his race or creed may be. Dr. Korke, who is an Indian, has recently been appointed to inquire into Kala-azar."

The Hon'ble RAJA OF DIGHAPATIA asked:

"Does the Government propose to publish annually a statement showing in each Province the mortality under different heads and the measures taken to improve the several sanitary conditions of each Province?"

The Hon'ble SIR HARCOURT BUTLER replied:

"The Hon'ble Member is referred to the statements appended to sections III and VII of the Report of the Sanitary Commissioner with the Government of India, and to the annual reports of the Provincial Sanitary Commissioners, in which he will find the information he requires."

The Hon'ble RAJA PRATAB BAHADUR SINGH asked:

"(*a*) Will the Government be pleased to state how much area in each reserved forest is open for pasturage of cattle?

"(*b*) Are Government aware that there are pressing demands for pasture lands?

"(*c*) If so, do Government propose to increase the pasturable area free or on receipt of fee per head of cattle grazing in the said area?

"(*d*) Do Government propose to encourage the reservation of land in each village for pasturage of cattle and not assess revenue upon it?"

The Hon'ble SIR ROBERT CARLYLE replied:

"(*a*) Figures are not available for each reserved forest, but I lay a statement* on the table giving some details by Provinces.

"(*b*) The Government of India are aware that there are tracts in which it would be very desirable, if possible, to increase the pasturable area.

"(*c*) The question of increasing the pasturable area where this is practicable and desirable is essentially one for Local Governments to deal with, and the Government of India can lay down no general rules in the matter.

"(*d*) Steps are already taken in several Provinces to provide grazing grounds free of assessment for village cattle, but the introduction of such arrangements and the manner in which they should be carried out are questions primarily for the consideration of Local Governments. It may be noticed that the Government of India have recently sanctioned an experiment proposed by the Government of the United Provinces by which revenue on 80,000 acres of waste-land in Oudh has been remitted on the condition that this area was maintained for the grazing of migratory herds of cattle."

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BUDGET FOR 1912–13.

THE Hon'ble MR. GOKHALE: "My Lord, I propose to make a few observations to-day on the general state of our finances, but, before doing that, I would like, with Your Lordship's permission, to make one or two references of a personal nature. My Lord, this is the last time when my Hon'ble friend, Sir James Meston, will sit in this Council, at any rate as Financial Secretary, and I would like to take this opportunity to thank him publicly, and on Your Excellency's presence, for all the valuable assistance which he has uniformly given to non-official members during the last three years. Ever accessible, ever courteous, ever helpful, the Hon'ble Member has enabled many of us to perform our duty in this Council better than we could otherwise have done. He has believed wholeheartedly in the new order inaugurated by the recent reforms; and he has also believed in the

* *Vide* Appendix.

capacity of non-official members to rise equal to their new responsibilities. And if this Council has not wholly disappointed expectations, the result, at any rate on the financial side of our discussions, is in no small measure due to the sympathetic and generous attitude of the Hon'ble Member towards us. My Lord, our best wishes accompany Sir James Meston in his new and exalted sphere, and I earnestly trust that, when his five years of office are over, he will return again to this Council as Finance Minister. I think, my Lord, there is a great deal to be said in favour of the view that membership of the Government of India should be the last rung of the official ladder in this country, and that those members of the Civil Service who are marked out for Lieutenant-Governorships should complete their tenure of office as heads of Provinces before they come and join the Viceroy's Executive Council.

"My Lord, I would next like to say a word about my Hon'ble friend, Sir Guy Fleetwood Wilson. We have all heard that he proposes shortly to go on six months' leave to recruit his health, and we all fervently hope that he will come back at the end of that period with his health fully restored and that he will continue to preside over his Department for the full period of his appointment. My Lord, the *personnel* of this Council on its non-official side will have undergone considerable changes before the Hon'ble Member's return, because in the interval there will be a new election, and, while some of us may possibly not want to come back, the constituencies may not want to send some others back, and therefore it would not be inappropriate if we, non-official members, took to give brief expression on the present occasion to the great admiration and the very high regard in which we hold Sir Guy Fleetwood Wilson. My Lord, with his mind saturated with the best traditions of English public life of which he was a close observer for many years, the Hon'ble Member's presence in this Council has been simply invaluable to us at a time when our own tradition is slowly evolving here. We have never found Sir Guy Wilson wrapped up in official reserve. He has often presented new points of view to us and he has himself been always anxious to enter into our feelings and our thoughts. And his delightful and high minded courtesy has made it a pleasure to have anything to do with him. His great familiarity with the principles of Western finance has enabled him to manage our finances wisely and skilfully, and his attachment to the Gladstonian tradition of economy has left its impress on the administration of this country. In regard to our general affairs too, it is well-known that Sir Guy Fleetwood Wilson's influence has been strongly on the side of popular progress. My Lord, the country needs men of his type in the Government—men of warm sympathies, of sturdy independence, and deep devotion to its truest and best interests; and once again I earnestly express the hope that Sir Guy will come back fully restored to health and will continue his services to India to the furthest limit of time to which they can be stretched.

"My last word, my Lord, will be about this great and beautiful city. Speaking at the Calcutta Club the other day, Your Lordship expressed the great regret with which you viewed the prospect of this city soon ceasing to be your winter head-quarters in future. May we non-official members of this Council ask to be permitted to respectfully join in that regret! I say nothing on this occasion about the great, the momentous, changes which were announced by His Imperial Majesty the King-Emperor at Delhi. Looking into the future with the eye of faith and of hope, I do believe that those changes, whatever temporary inconvenience or dislocation they may occasion, will do good in the end both to the Province of Bengal and to the country taken as a whole. But, whatever the future may hold in its womb, the thought that this Council, which has grown from the smallest beginnings to its present dimensions in this city, meets here to-day for the last time, is a thought that must make the heart heavy. My Lord, it is not merely the infinite kindness and hospitality which we members, coming from other Provinces, have always received from the people of Calcutta, it is not merely the friends that we have made here, that we shall miss; it is the entire influence of Calcutta and all that Calcutta stands for that will now be lost to us. Some of us, my Lord, have been coming to this city now for many years,—I for one have come here continuously now for eleven years,—and we have learnt to feel the same enthusiasm for this wonderful land which the people of Bengal feel. Its waving fields, its noble streams, its rich and wonderful vegetation of every kind, throw on us now the same spell that the people of this Province experience, and the warm-heartedness of its society, its culture, its spiritual outlook on life, and the intensity of its national aspiration have produced a deep and abiding impression upon our lives. My Lord, we bid adieu to this city with profound regret, and with every good wish for its continued prosperity that the heart of man can frame. And we fervently trust that, great as has been its past, its future will be even greater.

"My Lord, I will now say a few words on the general state of our finances. We are, as everybody who knows anything about our finances knows, on the eve of a very considerable disturbance in our accepted standards both of revenue and expenditure. There is no question whatever that the financial position of the country, taken as a whole, is both sound and strong; but the fact that we are on the eve of this disturbance makes it necessary that there should be a careful and comprehensive examination of the whole position. On the one side, my Lord, our opium-revenue will soon be extinguished, on the other side, heavy and continuously increasing additions will be necessary to our expenditure, on certain services, specially education and sanitation. Then, my Lord, I hope, I most earnestly hope, that our military expenditure, the burden of which we have so long borne patiently, and which is really far beyond our capacity to bear, will be materially lightened as a result of the labour on which Sir William Nicholson and his Committee will soon enter. I therefore suggest that this is just the juncture when a comprehensive inquiry into the whole financial position may be undertaken by a strong Royal Commission. There are three outstanding features of the position. A top-heavy administration, much too costly for our resources, a crushing weight of military burdens, and a scheme of taxation which, though not much more burdensome in its total incidence than in other countries, presses much more heavily on the poorer than on the middle and the upper classes of the community. These are the outstanding features of our financial position. India, it must always be borne in mind, is a very poor country and the largest revenue that we can possibly raise must be small, judged by the standards of the West. The question, therefore, as to how to adjust our revenue to our growing requirements in certain directions is one of prime importance. My Lord, I, for one, shall be glad when our opium-revenue disappears; not only because I feel it to be stain on us, but also because its presence in an uncertain state is very inconvenient from the standpoint of economy. The uncertainty that invests it is a great disturbing factor in our budget, and the large surpluses which it brings to the Government, however convenient they may be for certain purposes, cannot but be demoralising in their

effect on economy, because the strongest Finance Minister, with the utmost insistence that he can lay on rigid economy, cannot resist a certain amount of wasteful expenditure in the presence of such large surpluses. When the opium-revenue disappears—and I understand that it will not take long now before it disappears—we shall be in a position to know where exactly we stand, and then it is that certain questions will require to be taken into serious and careful consideration, so that a definite financial policy may be laid down for the country which should be adhered to in all essentials, independently of the particular views or inclinations of individual Finance Members. The questions that require specially to be considered are how to readjust our old taxation so that its incidence should press less severely on certain classes—the poorest classes of the country; how to widen, if necessary, the present basis of taxation so that more money may be found for education, sanitation, and similar services; in what directions expenditure must be kept down, and in what directions expenditure must be increased. We want an enquiry into these things by a strong Commission so that the future may be shaped in accordance with a definite policy laid down, after taking a comprehensive view of the whole question. For instance, my Lord, I hold that we can raise much larger revenue than we do at present from our Customs without its proving burdensome to any section of the community. The possibility of raising revenue from certain sources, which at present yield nothing, must also be publicly examined. Then there is the question of reducing the State demand on land, especially in ryotwari tracts, and the extension of the permanent settlement to areas where it does not at present exist, subject to the condition that agricultural incomes above a certain minimum should be liable to pay the income-tax. There is also the question as to how larger recurring grants for local bodies may be provided so that they should be better able than at present to perform their duties satisfactorily, and how provision may be made for steadily expanding allotments to education, sanitation and medical relief. I therefore urge that when the opium-revenue is about to disappear, the occasion should be utilized to appoint a strong Royal Commission to consider the whole subject of the basis of our taxation and the probable future source of our expenditure. One important reason why such an inquiry is necessary is the extreme rapidity with which the *personnel* of the Government changes in this country. A Finance Minister, or any other member of Government, holds office for only five years; he takes some time to make himself acquainted with the problems of his department or the state of things in the country, and by the time he is in a position to handle important questions well, the time also comes for him to think of leaving. If members of Government were to remain in this country after their retirement, the knowledge and experience which they acquired in their respective offices would still be available to us. What happens at present is that every successor has to begin not where his predecessor ended but his predecessor also began, and thus a large amount of most useful and necessary knowledge is repeatedly lost and has to be repeatedly acquired over and over again, with the result that we seem to be living more or less from hand to mouth, and without a large settled policy adopted as a result of wide and thorough knowledge and ample discussion.

"I, therefore urge, my Lord, that when the opium-revenue is about to be extinguished, as we understand it will soon be, the Government should take steps to appoint a Royal Commission so that the whole financial position of the country may be carefully examined."

The Hon'ble Mr. DADABHOY: "My Lord, a 'No-change' budget, as the Finance Minister characterises the one under review, does not call for much comment. Two observations made by the Finance Minister in introducing it on the 1st March current are, however, important. The necessity of the recent addition to taxation is 'apparently problematical, but it is confidently stated that 'time will justify' the taxes, 'when our opium-revenue ultimately dwindles and our other resources are strained by the growing demand for more schools and healthier homes.' It is perhaps claiming too much for them that, besides recouping the complete loss of the opium-revenue, they would place adequate funds at the disposal of Government for meeting the educational and sanitary needs of the country. But one thing is clear. The prospective loss of the opium-revenue is a dark cloud on our horizon, and the necessity for an appeal to the Home Government for a substantial contribution is as acute as ever. We have moved this Government more than once on the subject, and we would have been glad to have from them a pronouncement as to the course they intend to pursue.

"The other proposition of the Finance Minister that in India the line between plenty and want is very narrow and 'the need for caution in our forecasts and for economy in our expenditure' is incessant, true as it is, is hardly compatible with the expenditure in connection with the expedition against the Abors and the friendly mission to the Mishmi country. According to the map given in the *Imperial Gazetteer*, both the Abors and the Mishmis live beyond India and their country is included in Tibet. The policy perhaps we are not free to discuss in this Council, but we certainly can complain of the cost. If the expedition and the mission be for the protection of Imperial interests, as they must be, in fairness the expenditure should be charged to the Home Government. Then, a full and clear explanation regarding the 2½ lakhs of rupees spent out of Indian revenues in meeting a part of 'the cost of sending a regiment to strengthen the consular guards in Southern Persia' and the expenditure of 13 lakhs during the year in 'the arms traffic operations,' is necessary. These latter operations have so far cost India a little over 51 lakhs of rupees. A part of the operations would appear to have been carried on in the Persian Gulf. If the above amount includes any part of the cost of it, the justification of the expenditure is not clear.

"Heretical though the view may be, in my humble opinion, a modification of the principle of 'lapse' in accounts would appear to be desirable in India. Schemes of improvement, large and small, are awaiting execution, and the progress, in the generality of cases, is only limited by the funds which the Government finds it convenient to allot. It also happens at times that the amount sanctioned in any particular year is not fully spent through the supervention of adventitious circumstances. The unspent balance, according to the rules, lapses at the end of the year, and goes either to swell the surplus or to reduce the deficit. The next year's sanction depends upon a host of considerations unconnected with the closing year's history, and allowance is not made for the lapsed grant. This is hardly satisfactory. No doubt, according to article 203 of the Civil Account Code, Volume I, the grant so lapsed could be revived by specific sanction; but this is rarely done. In the Military Department, the usual practice, I understand, is for the subsequent year's allotment to be proportionately increased without a specific revival of the lapsed grant. A similar relaxation of the rules would be welcome in the other departments. Progress would be accelerated in that way.

"My Lord, administration of impartial justice is one of the bulwarks of British rule in India. Government cannot be over-careful in that line. But with the growth of judicial work with time quickness in disposal has naturally come to animate the policy of the department. Complaints from the largest public of quality being sacrificed to quantity are not unusual, and the grievance is felt the more in that second appeals are restricted. The ideal ought to be, and is, to combine despatch with patient hearing. This can be done by increasing the strength of the judicial service. During the 51 years between 1856 and 1907, civil litigation increased nearly 255 per cent., the total number of suits in the latter year being 1,867,895 against 730,000 in the former. But there has not been a proportionate increase in the strength of the service. This is a direction in which improvement is desirable.

"The appointment of trained and practising lawyers as District and Sessions Judges is also a necessity which is becoming more clamant with greater diffusion of knowledge among the people of the systems of recruitment prevalent in the advanced countries of the West. The time has gone by when, owing to political reasons and the absence of trained lawyers, the superior ranks of the Judicial Service had to be reserved for the members of the Imperial Civil Service. Simultaneously with the success of Indian lawyers in the highest judicial posts the office of the District and Sessions Judge has lost much of its charm for the Civil Service, and it is patent to all that the best men of that service do not evince any particular desire to adopt the judicial career. Three years ago, in January 1909, in reply to a question of mine in Council, Government were pleased to announce their preparedness to appoint trained lawyers as Judicial Commissioners and Additional Judicial Commissioners as occasion arose. Such appointments were subsequently made in Oudh and elsewhere. It was further understood that the question of the appointment of trained and practising lawyers as District and Sessions Judges would be considered afterwards. I understand the subject is receiving the attention of Government. My only point now is that any correspondence which may pass on the subject between this Government and the Secretary of State should be placed on the table, with the object of enabling Hon'ble Members to submit their views on the issues raised, as also on the particular reform proposed by Government.

"My Lord, in order to relieve the congestion of judicial business on the civil side the suggestion has been now and again made that honorary village munsifs should be appointed for the disposal of suits of small value in the same way as honorary magistrates. The experiment might be tried, if retired judicial officers and lawyers can be induced to take up the work. The honorary magistracy has developed remarkably with a total strength of 3,000 incumbents in 1910 as against 'an honorary magistrate here or there' fifty years previously. Honorary village munsifs might not be unpopular with the safeguard suggested above. Provision might also be made for the submission by them to stipendiary judicial officers of questions of law for opinion.

"But, in my opinion, the establishment of Arbitration Courts, composed of honorary Judges, would be far more satisfactory. At first reference to them of pending suits might be left optional with the parties, and afterwards, when the people come to have confidence in them, such reference might be made at the discretion of the regular Courts. The personnel of the Arbitration Courts may be settled in consultation with the people. The office can with advantage be made elective.

"The development of the elective system in the country demands the creation of Election Courts for the speedy disposal of election disputes, with powers similar to those enjoyed by Courts of that class in England. It is now open to an aggrieved candidate to seek his remedy in the Civil Court under the Specific Relief Act, but the lengthy procedure of the ordinary Civil Court makes the remedy unreal. I humbly submit a special Court for the trial of election disputes will be far more effective and will inspire greater confidence among the people. There should also be a more stringent law regarding elections generally on the same lines as the English law.

"Last year, my Lord, I invited the attention of Government to the congestion of work in the Judicial Commissioner's Court at Nagpur, in consequence of the provision in the amended Central Provinces Civil Courts Act for the hearing of appeals of over Rs. 10,000 in value by benches of two Judges as in High Courts and Chief Courts, and to the necessity of the appointment of a fourth Judge. The subject has not received at the hands of Government the favourable consideration it deserves. No provision has been made for the creation of the post. Meanwhile the congestion continues. A reference to the Local Government will show this. May I express the hope that Government will be pleased to provide for the appointment of a third Additional Judicial Commissioner for the Central Provinces in the course of the next year?

"My Lord, the efforts of the Government to meet the educational needs of the country are fully appreciated, and the announcement made by Your Excellency at the last Convocation of the Calcutta University that 'the Government of India have decided to make a solid advance in the direction of teaching and residential universities' has filled us with hope. We in the Central Provinces feel the want of such a university. As a humble representative of the Province, I beg to move the Government for the establishment at an early date of a teaching university at Nagpur.

"The intellectual improvement of the Indian youth is a great object which the Government has very properly set in the forefront of its reforming programme. The reclamation of misguided young offenders is an equally noble object. On a recent occasion I had to refer to the successful efforts made in the West in this behalf. I submit, my Lord, the time has come when this Government should make an equally earnest attempt at reclamation by 'specialisation and individualisation' such as underlie the Borstal system of prison discipline. The chief merit of that system is that the youth is not treated as a criminal, and it seeks to—

> 'combine strict discipline with a moral and religious training, and generous rewards for growth in self control and progress in handicrafts, physical exercise and education.'

"The cost is much larger than in the ordinary prison, it is true, but it is a good investment from the national point of view. It has been remarked by high authorities that 'the danger of necessity of special treatment is' thus all the greater here. Reformatories exist, no doubt; but how many young offenders pass through them? It must be admitted that reclamation is attempted in the West in a highly scientific way which provides an object-lesson for us. The Borstal system, according to expert opinion, can be very easily applied to India provided special accommodation and funds are available.

"My Lord, the dissemination of up-to-date knowledge in the industrial arts is another direction which provides ample scope for Government activity. Government must be alive to its necessity. The Indian has now to seek the special knowledge abroad, but there too, owing to the nervousness and exclusiveness of the Western manufacturers, facilities are few. The correspondence between this Government and the Secretary of State on the subject of instruction in glass-making must have impressed Government with the necessity of making suitable arrangements in India for the technical and industrial training of the people. The letter to the Secretary of State of the London Board of Education, of 27th January 1911, exposes the difficulties of the present position. The Board point out:—

'No English manufacturers would think of admitting Indian students temporarily to their works. . . . The Educational Adviser to Indian students has suggested to the Board that German firms are sometimes willing to admit Indian students on condition that the students whom they return to India act as agents in that country for the goods of the firm concerned.'

"The enquiry is legitimate as to the Government decision on the Board's suggestion that the appointment of

'competent instructors under suitable conditions of service, either from this country, from the Continent, or from the United States of America . . . . will prove a better way of developing the glass-making industry in India.'

"In this connection it is gratifying to learn that the Punjab Government has decided to help the Ambala Glass Works with annual subventions for a period of five years. It is not so much for the particular industry supported as for the departure the action marks in the policy of Government that the occasion is important. I earnestly hope the Government of India will be pleased to systematize advances and subsidies to well-managed Indian manufacturing concerns which may be languishing for financial support. The money will be well spent.

"Equally reassuring is the news that an expert has been deputed to the United Provinces for investigating into the condition of the local sugar industry. This is a right move and full of great possibilities. The Indian sugar industry requires nursing. The people should now respond cordially to the Government effort.

"My Lord, I have before now drawn the attention of this Government to the existence of heavy import-duties upon Indian manufactures in the United States of America. To take two instances: An *ad valorem* duty of 15 per cent. is charged upon tanned or dressed goat and sheep skins imported from India, while raw hides are imported free. Upon Indian carpets and rugs the duty is 50 per cent *ad valorem*. Such heavy duties are clearly protective. And yet we have to keep *our* doors open. I understand the whole question of American import-duties at present forms the subject of diplomatic discussion between the United Kingdom and the United States of America. I humbly submit the occasion should be availed of to secure an adequate reduction in the duties upon Indian manufactures.

"I will now advert to a deficiency in the management of the great State industry—the Railways. The Hon'ble the Finance Minister remarks: 'The passenger traffic has grown exceedingly.' But in the Budget estimate of 1912-1913, according to his statement,

'Provision for working expenses has also been put a little higher on account of necessary renewals of permanent-way, rolling-stock and strengthening of bridges.'

"On 8th instant the Hon'ble Sir T. Wynne, ever ready to meet the wishes of the people, informed us that a sum of 475 lakhs, set aside for rolling-stock, 'will provide 782 locomotives and 6,100 goods wagons.' An adequate number of additional carriages is apparently not provided. Indian passengers, especially the lower class passengers who contribute the largest amount to the railway income, justly claim a more liberal provision in this respect. Their comfort must be looked to by the railway authorities.

"The most refreshing part of the Financial Statement is the record of the progress in Irrigation. The allotments made in next year's budget for the execution of all the three projects—the Tendula, Mahanadi and Wainganga Canals—afford genuine cause for satisfaction to the people of the Central Provinces.

"My Lord, according to the testimony of independent witnesses, the Punjab Canal Colonies have amply justified the expectations of Government. Government might well be congratulated upon the scheme. Quite a million men have been removed from congested areas to two millions acres of irrigated land, and that within the brief space of 12 years. The plan, in my humble opinion, should be extended to the other Provinces. There is need for this sort of activity in the Central Provinces.

"My Lord, we have now come to a turning-point in British Indian history; to-day we come to the end of a chapter in British Indian history, the close of a brilliant record of steady expansion, of slow evolution and of sustained effort at consolidation. After 150 years of vigorous Government India emerges unified, compact and strong, yearning after new life, throbbing with the pulsations of new thought and new aspirations. She stands purified, with the touch of her lord. Hers is written large on her horizon. Anarchy and sedition, disorder and turbulence have skulked before the Royal Presence. Their Imperial Majesties' Visit has stirred to its inmost depths the great heart of the nation, and has communicated a soothing and dynamic force to discontented and dull India. The Durbar boons, thanks to Your Excellency's wise counsel and statesman-like perception of the needs of the situation, have conciliated educated India. Now begins an era of peace and concord, of intellectual and moral progress, of healthy co-operation between the rulers and the ruled.

"I wish to say, my Lord, before I resume my seat, that I associate myself with the Hon'ble Mr. Gokhale in what he said with reference to the Hon'ble the Finance Minister."

The Hon'ble SIR VITHALDAS D THACKERSEY: "My Lord, I cordially endorse every word that has been said by my Hon'ble friend Mr. Gokhale in appreciation of the excellent services rendered by our friend the Hon'ble Sir James Meston to this Council. We all wish him Godspeed and a great success in his new position.

"Coming to the Budget, I beg to congratulate the Hon'ble the Finance Member on the very satisfactory Financial Statement which he has presented to us. We are obliged to him for his kind references in his speech, while presenting the Financial Statement, to our friend the Hon'ble Mr Gokhale and for the terms in which he has officially appreciated the valuable work done by him in this Council during the long period of his membership. We, the non-official members, take this as a great compliment paid to all non-official members of Your Lordship's Council. The Hon'ble Mr. Gokhale has

served in this Council for continuously over 12 years, and I am sure everyone of us here present, official and non-official, will agree with me when I say that in the success—the great admitted success—of the working of this expanded Council during the last three years, no small share has been contributed by the Hon'ble Mr. Gokhale who is respected alike by the officials and non-officials. The breadth of mind shown by the Hon'ble Sir Guy Fleetwood Wilson reminds me of the liberal-mindedness which we see so often in the House of Commons when Ministers on the Government bench appreciate in official documents the services of the members sitting on the opposite bench. I join in the hope expressed by the Hon'ble Mr. Gokhale that after his holiday the Hon'ble Sir Guy Fleetwood Wilson will return to this Council with renewed vigour and take up his portfolio which he has filled with such ability to the entire satisfaction of all concerned.

"As to the Budget I must admit that the Hon'ble the Finance Member has shown great judgment in distributing a substantial portion of last year's surplus among several useful objects. While I appreciate what has been done for us in this direction, I once more beg to raise my voice against the policy adopted by the Hon'ble Member two years ago of taxing the people more than the circumstances would justify. In March 1910, we, the non official members, strongly protested against the levying of new taxes and proved by facts and figures that the revenue budget for 1910–11 was under-estimated. The time that has since elapsed has established the absolute correctness of our contention. I maintain, my Lord, that the additional taxes then imposed were not necessary, and even the budget of 1912–13, in spite of the liberal extra grants to Provincial Governments, might have been framed without a deficit, in the absence of additional taxes. I hope, my Lord, that this will serve as a lesson for the future, and though we have had to pay dearly for it, it will have been usefully learnt, if it prevents a recurrence of similar action on the part of Government. After all, the views of those who are of the people and move among them and have practical experience of the daily life of the country are entitled to receive greater consideration in such matters than was shown on that occasion.

"My Lord, I do not wish to speak at any great length to-day, but there is one subject to which I wish to invite the attention of this Council, namely, the method of assessing factories for the purposes of income tax in the different Provinces and the injustice involved in it In reply to a question by my Hon'ble friend Sir Sassoon David last year, Government was pleased to lay before this Council a statement showing the percentage allowed in different Provinces for depreciation on machinery and buildings in ascertaining the net profits of factories for income-tax purposes, and the method by which the capital cost is estimated in each case This statement, as I will presently proceed to show, places the factories of one Province at a disadvantage compared with those of another Province. In Bengal and East Bengal and Assam, a deduction of five per cent. is allowed both on machinery and buildings, while in Bombay a deduction of five per cent. is allowed only on machinery, and that too after deducting the allowance made in previous years, and no deduction is allowed on buildings, although the Bombay Millowners' Association often protested against this invidious treatment. But since this statement was laid on the table and a respectful protest was made to the Government of India, the Government of India, in their letter dated the 18th January last, only two months ago, intimated to the Bombay Millowners' Association that in future the Local Government would have no objection to allowing a deduction of 2½ per cent on the value of buildings properly defined. They further intimated in their said letter that the Government of India did not think it advisable to standardise the method of income-tax assessment in view of the varying local circumstances obtaining in each Province My Lord, this is a most unsatisfactory reply to a very reasonable request of the Bombay Millowners' Association contained in their letter of the 9th May 1911, that whatever the system of assessment is ultimately adopted by the Government of India, it should be standardised throughout India, if not for all kinds of factories, at least all textile factories. I am afraid the Government of India have not seriously considered the consequences and the injustice that are entailed by this want of uniformity. All factories in India are governed by the same law and in these days of keen competition, when the profits of the industry are low and sometimes there is an actual loss, any favour shown to the industries of one Province places the industries of the other Provinces at a disadvantage in the consuming market. My Lord, what justification can the Government of India show for the anomalies contained in the statement I have referred to? Owing to the value of land being high, the mills in Bombay are built two, three, and four-storeys high, while the factories in Calcutta are mostly shed buildings of only the ground floor. Would it be reasonable to suppose that the four-storeyed buildings of the mills of Bombay, having heavy machinery working on the upper floors, often of wood, would last double the number of years that the ground floor buildings of Calcutta factories would last? And yet in the Government of India letter we are asked to accept as reasonable half the amount allowed to the Calcutta millowners Again, in Bombay, for machinery depreciation, allowances for previous years are taken into account in the calculation, while in all other Provinces they are not. Here again the Government of India in reply said that they did not see any injustice in that method of calculation. Would it be reasonable to suppose that the machinery working in Bombay, the greater portion of which is worked on upper floors where the liability to wear and tear is necessarily greater owing to the impossibility of preventing vibration on these floors, would last longer than the machinery worked on the solid ground floor of Calcutta mills? And yet this is what it comes to, if you accept the existing method of fixing the basis for income-tax purposes in Bombay and Bengal In Madras a maximum of 10 per cent. on the value of machinery is allowed to be deducted. Surely the life of machinery in Bombay cannot be said to be double that of the same kind of machinery working in Madras. The factory owners of the United Provinces, our friends, the Cawnpore millowners, are certainly very happy people, because there, the statement says, that though as a general rule five per cent on the cost of machinery is allowed, that rule is not invariably followed, meaning perhaps that extra deductions over five per cent are made when millowners properly approach the department concerned. There, too, the peculiar method of taking into account the depreciation allowances of previous years, which is in vogue in Bombay, is not at all followed My Lord, I hope I have clearly proved to this Council that the present practice is most unjust to the factory owners of certain Provinces, inasmuch as it hands them over, in the absence of a definite Imperial policy, to the mercy of assessing officers. In reply to the letter of the Bombay Millowners' Association dated the 28th February 1912 (only a month ago), again requesting the Government of India to standardise throughout the country whatever system of assessment is ultimately adopted, the Government of India said, as recently as the 12th of

this month, that the millowners should address the Local Government concerned. May I ask the Hon'ble Member in charge of the Department, how the Local Government can standardise the method of assessment throughout India?

"My Lord, for years past the millowners of Bombay Presidency have been suffering under the disadvantage in competition with our friends in the other Provinces, and every opportunity has been taken advantage of to put our grievances before the proper authorities. We have written to the Income-tax Collector, have waited upon him in deputation, have respectfully represented our grievances to the Local Government, we have petitioned the Government of India in the past, and the last occasion on which we addressed them was on the 20th February of this year; and to-day, at the special request of the Bombay Millowners' Association, I, as their representative, bring forward this grievance before this Council, the highest deliberative assembly in the land. The only step that now remains to be taken is to bring forward a Resolution on this subject in this Council, and I propose to bring forward such a Resolution on a future occasion unless our grievance is set right in the interval.

"My Lord, before I conclude, I should like to express our sense of deep gratitude to Your Lordship for the care which has been taken in consulting our convenience, in arranging the sessions of this Council this year. We have gone through a large amount of work during this cold weather with a minimum of inconvenience to the members coming here from long distances. The present arrangement, while it has met with the unanimous approval of those of us who have other avocations of life but are at the same time willing to serve their country, has also I believe met with the approval of members like my friend the Hon'ble Mr. Gokhale, whose sole laudable ambition is to serve the country at any sacrifice. The details of the arrangement have been excellently carried out by the Legislative Department, for which great credit is due to it."

The MAHARAJADHIRAJA BAHADUR OF BURDWAN: "My Lord, it is a prosperity budget that we have to deal with to-day, and I offer to my esteemed friend, Sir Guy Fleetwood Wilson, my heartiest congratulations for having had such a windfall in a year of abnormal expenditure like 1911, during which the long looked-for Royal Visit came off so successfully. While on the subject of the Royal Visit, permit me, as one of the inhabitants of Bengal, to offer to Your Lordship the heartfelt gratitude of myself and my fellow-inhabitants in this Province for the unique favour granted to us by the Royal Presence of the King-Emperor and Queen-Empress in Calcutta. The great and good effect of the Royal Visit to India I need not dilate upon, as it has been appreciated all over the country by every section of the community; but I take this opportunity of congratulating Your Lordship on the success of the great Durbar at Delhi and the Royal Visit to Calcutta, and I am sure that along with the name of our beloved Sovereign King-Emperor George V, Your Excellency's name will also go down to posterity for having organized this visit which has already had far-reaching beneficial results. Considering the grand and unique occasion of the Royal Delhi Durbar of 1911, it was most satisfactory to learn from the Hon'ble the Finance Minister the other day that the expenditure had been kept well within the estimated figures.

"Now, my Lord, I shall make some observations on certain items of expenditure in the Budget, also on the objects for which they are to be spent. First and foremost in the present Budget, we find the large educational grants which to all of us interested in the advancement of India have been most welcome. The handsome grants towards the spread of primary education are most praiseworthy, but I hope, Sir, that this money will be spent with a certain amount of caution, and that there may not be a repetition of the fact that was brought to light in some parts of Bengal, namely, that large sums were spent on school buildings in rural areas, but that those buildings have either been left unfinished or unused for the want of teachers or students to fill them. As I have already said on the Hon'ble Mr. Gokhale's Primary Education Bill, which I had unfortunately to oppose and which was thrown out by this Council only a few days ago, India is not yet ready for compulsory primary education, nor is it a wise policy to force education among the illiterate masses in a manner that might seem to them not only unnecessary but arbitrary, and might be further misconstrued as being an uncalled-for solicitude on the part of the Government. They have got to be educated; but let that education come as a beneficent light and not as an overpowering glare confusing the very minds we wish to enlighten. The Hon'ble Member for Education, while speaking in the second stage of the Budget, mentioned the amount of the provision he had made for the proposed university at Dacca. A good deal of bitter criticism has been offered towards the formation of the Dacca University, and I believe that the way it was necessary for the scheme to see the light of day opened the door for such comments; but I must admit that many of the arguments put forward in the Press against this scheme have struck me as being very much off the mark. I have nothing to say against the proposed Dacca University scheme, but I hope that as hitherto we have been accustomed to have degree-giving universities, and not teaching universities and as it is the intention of the Government to multiply the number of universities in India and to make them less cumbersome than they are at present, and to make the new universities really educating institutions, and as we have, as citizens of the Indian Empire, a right to be consulted by the Government before they push on a new policy which, I frankly admit, has a great deal in its favour, the Government will see the necessity of inviting public discussion on the subject of the utility and importance of teaching universities generally. The present policy of having a large number of universities was foreshadowed by Lord Curzon when he presided over the Educational Conference at Simla some years ago now, as well as on the 2nd November 1903, when the Universities Bill was introduced in the Legislative Council and the Viceroy in the course of the debate said, 'to show the way by which our universities, which are now merely examining boards, can ultimately be converted into teaching universities, in fact to convert higher education in India into a reality instead of a sham.' These weighty words of Lord Curzon are now being translated into action by Your Lordship's Government. But while welcoming this movement, I feel that the Government should convince the general public that the time has come to crystallize the ideas set forth in the Universities Reform Scheme of 1904.

"Now I turn towards the provisions made in the Budget for medical relief and sanitation. I listened to the Hon'ble Surgeon General Sir Pardy Lukis's speech in Council the other day with the greatest interest, and it is most gratifying to know that the Government intend to combat malaria in right earnest, and that experiments how best to fight our obnoxious friend, the mosquito, who is also present in the Imperial Council, will be thought and carried out at no distant date. A word of thanks,

my Lord, for granting Calcutta a Tropical School of Medicine, and I hope that in the next year's budget Bengal will be given large grants for tuberculous hospitals, as that disease is increasing every year.

"My Lord, I next turn to the large amount we are going to spend in building the new seat of the Imperial Government at Delhi. Delhi has hereto meant to most of us a phantasmagoria of past glories of a doubtful character. But now it will mean something serious to us, something substantial to us; for, on the advice of Your Lordship's Government and the Secretary of State for India, our Sovereign has declared that Delhi should henceforth be the Imperial capital. Sir Louis Dane, on the day of the laying of the foundation-stone of new Delhi by the King-Emperor, said words to this effect, that Delhi had regained what she had lost, alluding to the fact of its having been made the capital of India again. We know that Delhi has gained, but I hope not in the sense that the Lieutenant-Governor of the Punjab meant. Let us not lay too much stress on the fact of Delhi's having been the past capital of India, for it was never the capital of India, in the sense that we, under British rule, have begun to realize what India means. It is true some sort of Delhi was the capital of the Kauravas and the Pandavas; it is true, round about Delhi, Hindu kings, whose jurisdictions were limited, had their capitals; it is true that the capital of the most bigoted Moghul Emperor Aurangzeb and his weak-minded successors was Delhi: but may I ask, is it not equally true that the Moghul Empire in India never extended to the limits that British India extends? For the above reasons I say, let us brush aside the allusions to these past capitals of sombre associations, and rather advocate the fact that since, according to the Government of India despatch Calcutta has become 'geographically unsuited' to be any longer the capital of British India, and since the Government of India feel that it is prejudicial for a Provincial Governor and Viceroy to live side by side in Calcutta, and since our King-Emperor has ordained that Delhi is to be the new capital of British India, it has become imperative to rear up an Imperial capital in every sense of the term, wiping away and uprooting the demoralizing atmosphere of the latter-day Moghul Delhi, of the Delhi of the Mutiny days, and establish a new city reproducing within its walls the best principles of British rule, fostering healthy public opinion in it (for, unsurrounded by such opinion, the Government of India will be in a very perilous position), and showing in every possible way that the change is good for the British rule in India, which is our mainstay. When all this is accomplished, the Government will have amply justified the expenditure it is now incurring on building new Delhi and deserved the approbation of all, even of those who have withheld their support.

"My Lord, although it is rather out of place in the Budget debate, yet I cannot help saying something on the changes announced at Delhi so far as Bengal is concerned, especially the creation of a Governor in Council for the Bengal Presidency; but before I allude to this, I feel that I must say a few words regarding the necessity of evicting the Punjab Government from Simla. In the despatch of August 25th, 1911, the Government of India say: 'It is essential that the Supreme Government should not be associated with any particular Provincial Government. It is generally recognised that the capital of a great Central Government should be separate and independent.' As this is the view of the Government of India, I am simply asking them to be consistent. I would say most emphatically that as Simla is the summer capital of the Government of India as well as of the Punjab, the Punjab Government should not, for the reasons laid down in the despatch, be at Simla for nearly seven months in the year, at a time when the Government of India is also there for the same period. Although I am the descendant of a Punjabi family myself, yet I feel that in all fairness to the other Provinces, as well as for the sake of consistency, the Government of India should remove the summer seat of the Punjab Government from Simla.

"Now, my Lord, I come to the creation of a Governor in Council for Bengal which I have welcomed, and for which I will now briefly give my reasons. My Lord, it is true that I supported Lord Curzon's Partition scheme, and it is equally true that I sincerely regret that it has had to be undone: but with awakened China on our North-Eastern Frontier and an awakening Bihar on the West, and considering that we are going to have a Governor in Council, I say let us cheerfully accept the new arrangement. My Lord, if the removal of the Viceregal presence from Calcutta connotes the development of the autonomy of Bengal, it will mean a great deal. The appointment of Lord Carmichael as our first Governor is an event that we in Bengal cannot pass over silently, and we are very grateful to Your Lordship for having given us such a tried and experienced servant of the Crown to be the first Governor of new Bengal. Madras's loss is Bengal's gain, and while we sympathise with our Madrasi friends at losing Lord Carmichael, we welcome His Lordship here; for we feel sure that we shall have a tried statesman at the head of affairs, and one who has already endeared himself to Indians within the short period of his rule in Madras. My Lord, while on this subject, I cannot help saying that the Government of India, now that they have, from their standpoint, done what they have thought best and most beneficial to Bengal, will I hope be pleased to remember that in this Presidency we want always as rulers the best and most trustworthy servants of the Crown, and not merely party politicians; and if this is borne in mind and carried into action, as in the appointment of Lord Carmichael, I am sure that time will justify Your Lordship's repartition of Bengal, although some of us may resent it just now.

"An Executive Council for Behar strikes me as being an extravagant luxury, for the present at any rate, but all the same I congratulate my Behari friends on having scored best in the Delhi Boons, and sincerely wish them all success in the new Province and under the new régime. Doubts have been expressed as to the wisdom of the addition of Orissa and Chota Nagpur to Behar, particularly Orissa, and I admit I share those doubts myself. But I trust that the interests of the people of these parts will be properly safeguarded in the new Province, and I hope that the new Province with its four agrarian codes and heterogeneous population will administratively be the success which it is expected to be.

"In conclusion, my Lord, as you will be leaving Calcutta before long, never again to reside here permanently, as a citizen of Calcutta, as well as a representative of the landholders of Bengal, I beg, in bidding you good-bye, to assure Your Lordship, on behalf of the community I represent, our deepest loyalty to the Crown, and I hope that Your Excellency will not forget the zamindars in this Province, who, although few in number and in the minority, deserve encouragement and preservation, and who, if given proper facilities, will not belie the trust hitherto reposed in them by the Imperial Government.

"A few more words and I am done. My Lord, this is the last session of the Imperial Council in Calcutta, and as a Bengal member I share the keen regret that we feel at realizing that we shall henceforth be deprived of having in our midst the high officials of the Government of India and the representatives of British India. I also take this opportunity of thanking the Hon'ble Mr Gokhale for his kind words about Calcutta My Lord, I know the changes have been made with the best of intentions, and although we in Bengal feel we have paid a big price for our Governorship, yet, if our loss means a gain to the rest of India, it is our patriotic duty to bear the sacrifice; and from the bottom of my heart I wish Your Lordship Godspeed in the great and bold experiment, and hope its success will mean the dawn of a new era of prosperity to the motherland so very dear to us all."

The Hon'ble Mr SUBBA RAO: "My Lord, I may be permitted to say that the Hon'ble Mr Gokhale has well and truly and without the slightest exaggeration voiced our feelings when he expressed our warm appreciation of the sympathetic and friendly attitude of the Hon'ble Sir James Meston and the Hon'ble Sir Guy Fleetwood Wilson towards the non-official members of this Council.

"I take this opportunity of expressing our satisfaction that the Hon'ble the Finance Minister has been able to see his way to abolish, though gradually the proprietary estates village service cess in Madras which my Hon'ble friend, the Raja of Kurupam, and myself urged on the Government in the very first session of the Council.

"My Lord, in introducing the Financial Statement, the Hon'ble FINANCE Minister referred in appropriate terms to the Royal Visit just concluded and also to the estimated expenditure and the savings effected in that connection. In our view, my Lord, the value of the Royal Visit cannot be estimated in lakhs or crores of rupees As described by Your Lordship so truly and aptly, it is 'a priceless incident in the history of India.' The message sent through Your Lordship by the princes and the people of India to the people of England testifies to the profound impression made on the people of this country by the King-Emperor and shows how deeply they appreciate the recognition by His Majesty of their status as his equal subjects with the British Never, before, my Lord, was the enthusiasm of the people stirred to such depths and the bonds that unite England and India drawn closer than on this occasion They are touched by the abiding solicitude evinced by His Majesty for the welfare of all classes of people in this country. They cherish with reverence the gracious message of hope and harmony which he delivered for the future development of this land. They treasure with affection the words of His Gracious Majesty—

'It is my wish, too, that the homes of my Indian subjects may be brightened and their labour sweetened by the spread of knowledge with what follows in its train, a higher level of thought, of comfort and of health.'

"Next to the Great Proclamation of 1858, this historic event marks an important era in the annals of this ancient land It is associated with important administrative changes planned with great foresight and courageous statesmanship As a sequence of these changes, 'the greatest blunder since the battle of Plassey,' in the words of Lord Macdonnell, has been rectified, and the great wrong done to the people of Bengal righted.

"My Lord, the intelligent public had long been asking that the Government of India should lay down before them a definite goal in the government of the country, instead of pursuing a shifting policy of drift, and hoped that the advent of the King-Emperor would be associated with such an announcement. The people at large have therefore welcomed the policy intimately associated with the change of capital from Calcutta, notwithstanding the clamour of vested interests. As a first and necessary step in the onward path of self-government, they have welcomed the announcement contained in the despatch of Your Lordship's Government in which they point out that—

'It is certain that in course of time the just demands of Indians for a larger share in the government of the country will have to be satisfied, and the question will be, how this devolution of power can be conceded without impairing the authority of the Governor General in Council. The only possible solution of the difficulty would appear to be gradually to give the Provinces a larger measure of self government, until at last India would consist of a number of Administrations autonomous in all Provincial affairs, with the Government of India above them all, and possessing power to interfere in cases of misgovernment, but ordinarily restricting their functions to matters of Imperial concern. In order that this consummation may be attained, it is essential that the Supreme Government should not be associated with any particular Provincial Government. The removal of the Government of India is, therefore, a measure which will, in our opinion, materially facilitate the growth of local self-government on sound and safe lines.'

"There is absolutely no ground, my Lord, for apprehension that the result of this policy 'can only be to lead through disruption to disaster,' as prophesied by Lord Curzon. The connection of Britain is so beneficial and necessary to this country that it is the ambition of India to grow under the ægis of Britain to a self-governing member of the British Empire, like the colonies. There is absolutely no cause to attempt to wriggle out this position so clearly defined. This is but a mere minimum of the immediate requirements of the country for its healthy and progressive development in the future.

"It is because this first step in the direction of popular autonomy is courageously laid down by the Government of India that the transfer to Delhi, however disadvantageous and however costly, is welcomed by the intelligent public in all parts of the country, even by distant Madras, which is now further removed from the new capital. We hope, my Lord, that this policy will be steadily and courageously pursued by the Government of India

"Already, my Lord, attempts are made in some Provinces not to bring some of the items in the Provincial Budget under the scrutiny of Provincial Legislative Councils and carry out the intentions of the Government of India, who point out in the Resolution of the 15th November 1909 that 'members will in future take a real and active part in shaping the financial proposals of the year.' Thus some items are not allowed to be examined by the Legislative Council, as in Madras, when the Finance Committee meets or when the Financial Statement is discussed, on the ground that they are under correspondence with the Government of India or the Secretary of State. So also items entered in the revised budget estimates escape the scrutiny of the Council. Similarly, the details of the expenditure of the large sums of money placed at the disposal of Provincial Governments under the head of Education and Sanitation do not pass under the review of the Legislative Council. I urge that these sums should not be handed over to Provincial Governments until definite proposals approved by Local

Legislative Councils are placed before the Education Department. I submit, my Lord, that opportunity should be taken, when revising the regulations and rules under the Councils Act, to remove all doubts, so that Legislative Councils may have full powers to deal with all the items in the Budget.

"I shall now turn to that large and important department of the State, the Army, which costs us something like thirty crores of rupees, and over which His Excellency Sir O'Moore Creagh presides with such distinction. I may take the liberty to mention that, in connection with the Royal Visit, we fondly hoped also that an announcement would be made, throwing open in some measure commissions in the Army to qualified Indians, especially, after the Proclamation of the late King-Emperor in November 1908 recognising 'the valour and fidelity of my Indian troops' and expressing his 'high appreciation of their martial instincts, their splendid discipline and their faithful readiness for service.' My Lord, the martial talent in the country finds no scope under the present arrangements of the Government, who seem to consider so far that their duty is confined only to the intellectual and economic development of the people. They are absolutely excluded from all positions of trust and responsibility in the Army, and the highest places to which they can hope to rise are those of Subedar-Major and Risaldar-Major. Without referring to the military opinion on the subject, I may say that even Mr. Chirol, the author of *Indian Unrest*, favours a cautious scheme for opening careers to Indians in the Army. He says:—

'It is a strange anomaly that at a time when we have no hesitation in introducing Indians into our Executive Councils, those who serve the King-Emperor in the Indian Army can only rise to quite subordinate rank. Under the present conditions the Indian Army does not offer a career that can attract Indians of good position, though it is just among the landed aristocracy and gentry of India that military traditions are continued with the strongest traditions of loyalty . . . Some of the best military opinion in India favours, I believe, an experimental scheme for the gradual promotion of native officers, carefully selected and trained, to field rank in a certain number of regiments which would ultimately be entirely officered by Indians just in the same way as a certain number of regiments in the Egyptian Army have always been wholly officered by Egyptians.'

"My Lord, the question has been hanging fire since the time when His Royal Highness the Duke of Connaught was in command in this country. An Imperial Cadet Corps was established during the time of Lord Curzon and a training school started at Dehra Dun for the purpose. But so far, no steps have been taken to utilise the military talent in the country and give Indians commissions in the country. I trust that during the term of His Excellency the Commander-in-Chief, who has been identified with India during the past forty years, we shall have the privilege of associating his name with this much-needed and long-delayed reform."

The Hon'ble RAJA OF PANTARAM: "My Lord, the year that is drawing to a close has been exceptionally fortunate for India and its teeming millions. It has been rendered auspicious and important by reason of the most gracious visit of our Sovereign and the Queen-Empress and the Coronation Durbar held at Delhi. This epoch-making event has evoked demonstrations of loyalty and devotion which stand unparalleled in the annals of this land. The impression which the Royal Visit has left upon the country will largely condues to the social and material progress of its people. The generous announcements made at the grand Durbar have touched to the quick the heart of India and had the effect of further strengthening our ties of loyalty to the British throne. My Lord, we are fully cognizant of the manifold blessings which our country enjoys under the British rule, and our sense of devotion to the person of our King is inborn.

"The transfer of the capital to Delhi will be beneficial and advantageous to the public interest and will facilitate to a very high degree inter-communications between the Imperial and Provincial Governments.

"We had bounteous crops and good rains and can safely hope for a bright future.

"My Lord, it is a happy sign of the times that our attention is now being turned to industries other than agriculture. There is no doubt that agriculture has been our chief industry and will remain so, but depending, as we do, on the mercy of the monsoons in matters agricultural, the development of other industries will save millions of our poor countrymen from starvation in the years of bad monsoons.

"Education and sanitation are receiving our fullest attention and are chiefly the most crying needs at the present time. No country in the British Empire stands in greater need of sanitary reforms and progress than India. While other countries have adopted improved methods of sanitation, we have lagged behind. In the meantime several forces are at work which are decimating our population. There are, of course, clear indications that the Government of India have come to realize the gravity of the situation and have applied their serious thought to the solution of this problem. The creation of a Bacteriological Department, the inauguration of an Indian Research Fund and the holding of Sanitary Conferences—all point to the desire on the part of the Government to combat the evil. The allotment of 85 lakhs of rupees, of which 10 lakhs are ear-marked for the Central Research Institute for works in public hygiene and for the establishment of a school of tropical medicine in Calcutta, is a practical proof of such desire. The money spent on research work is no doubt well spent. India is already so sorely smitten by plague and malaria that the appearance of a new disease such as yellow fever or kala-azar would indeed be a terrible misfortune. But above all we want a well-organised and properly-trained sanitary staff. I would also venture to submit that in order to achieve more satisfactory results the people themselves should be made to realize the importance of domestic sanitation and hygiene, and a scheme should be discussed for the removal of the utter ignorance of sanitary laws which pervade the masses.

"My Lord, Your Excellency's weighty pronouncement at the last Convocation of the Calcutta University in regard to the future policy of the Government in the matter of education, the liberal grant of 50 lakhs for truly popular education announced at the Royal Durbar and the assurance to supplement the same in future years on a generous scale, are the surest guarantee of our national progress and are clear indications of the fact that some day, distant though it may be, ignorance and darkness in the country will give place to knowledge and light. Your Lordship's recent visits to Calcutta hostels with those of last year have been immensely appreciated and admired as showing Your Excellency's deep interest in the welfare of our rising generation. We can but express our profound gratitude for the enormous good to our land within the short space Your Lordship has been the controller of our destinies.

"My Lord, dealing with the Provincial interest, I beg to submit that the United Provinces want the protecting help of the Supreme Government in the matter of the development of their natural resources. They want a more liberal grant of money for irrigation works to protect areas which are liable to drought. But above all they want what is their due—a liberal grant of a fair share of their income to be spent on education and sanitation. Both these schemes which tend to the intellectual and physical development of the people have suffered for want of funds. The Government and the people both are unanimous in their demand of a just apportionment of land-revenue raised in those Provinces to bring them on a level of equality with the other Provinces. I trust the Government of India will give their due consideration to the claims of the United Provinces.

"My Lord, on behalf of the Talukdars of Oudh, whose suffragan I have the honour to represent, I beg to express my sincere gratification and warm gratitude for Your Lordship's assurance to respect their rights and maintain their privileges, and I, as their spokesman, beg to assure Your Excellency that in future, as in the past, they will continue to co-operate with the Government in all measures calculated to promote the well-being of the country.

"My Lord this year marks the close of the first triennial term for which this Council was constituted under the new scheme, and it is our special pride to look back to-day upon past years during which a new era has dawned upon the country due to the policy of harmony and conciliation enunciated by the Government of India. In conclusion I beg to congratulate the Hon'ble Finance Minister on the cautious and foresight displayed by him in dealing with the financial problems of this country and on the surpluses he has been able to announce. The policy of economy which he has inaugurated must result in a substantial saving which can be well utilized in the realization to a full measure of Your Lordship's cherished desire, namely, the improvement of education and sanitation.

"Last but not the least I beg to express my sincere appreciation of the super-excellent services done to the finance of India by the Hon'ble Sir James Meston, whose richly deserved elevation to the Lieutenant-Governorship of the United Provinces has been hailed with feelings of unbounded joy all over the country by the Press and the public alike.

"My Lord, since it is the last sitting of the Council in this old capital of ours, I cannot help offering my sincere wishes for the growth and development of Calcutta under the fostering care of its new Governor, and at the same time hope that our new capital which has been created by the Royal Command at Delhi will very soon expand into a city worthy of the Imperial seat in India."

The Hon'ble PANDIT MADAN MOHAN MALAVIYA: "My Lord, I cordially join the Hon'ble Mr. Gokhale in expressing our high appreciation of, and gratitude to, the Hon'ble Sir James Meston for all the assistance we have received from him in doing our work in this Council. If I may add anything to what has been said by him, it is only to give expression to the great satisfaction with which the appointment of the Hon'ble Member has been hailed in the United Provinces and the deep gratitude the people there feel to Your Excellency's Government for having given us so able, sympathetic and broad minded a Lieutenant-Governor as the Hon'ble Member. We all join, my Lord, with the Hon'ble Mr. Gokhale in the hope that, after serving the full term of Lieutenant-Governorship in the United Provinces, Sir James Meston will come back to the Government of India as Finance Member to help forward the scheme of financial improvement on which he has laboured so long and so well. I also join in expressing our gratitude to the Hon'ble Sir Guy Fleetwood Wilson for all the assistance he has given us, and I trust that he will soon back to us fully restored to health to promote the interests of India for the full term of his office.

"My Lord, the proposal that has been put forward by the Hon'ble Mr. Gokhale regarding the appointment of a Royal Commission to make a comprehensive examination of our financial position and to recommend a definite financial policy is one which deserves the earnest consideration and support of the Government. My Lord, I hope it will have that support, and that a Royal Commission will in due time be appointed to deal with the fundamental questions of finance which Mr. Gokhale has suggested. But even before that is done, and in the immediate present, there is one pressing financial reform to which I would invite Your Lordship's attention. Last year both the Hon'ble Mr. Gokhale and myself urged the necessity of revising the financial arrangements which exist between the Imperial and the Provincial Governments, and of putting them on a sound basis. It is undeniable that the unitary system which has prevailed so long has proved to be unsatisfactory in so far as the development of the Provinces is concerned. Under this system the Government of India have commanded the resources of the entire country. They have made allotments in such measure as they have thought proper to the various Local Governments to meet Provincial needs. The allotments have been made on no principle. The result is that four-sevenths of the total revenues of the country are being spent on Imperial purposes and about three-sevenths only for Provincial purposes. Thus the Army Department and other objects which have been considered Imperial have received all the financial support which they have asked for, and have flourished; the needs of the people in matters which directly affect their welfare have not received half as much support as they deserved. This has sadly stood in the way of ameliorating the conditions of the people. And so long as this system lasts, it will not be possible to do full justice to the most pressing popular requirements. The time has therefore come, I submit, when the Government of India should replace this unitary system by a federal system of Provincial finance. A great deal has been done to pave the way for this reform by the principles which have been laid down by the Government of India to regulate financial settlements between the Government of India and the Local Governments. The first of these principles, as it was stated before the Royal Commission by the Secretary to the Government of India, is—

'that the Government of India shall retain certain administrative services which it is inexpedient to hand over to Provincial Governments, and that they shall reserve the revenue from those services and such a share of the other public revenues *as shall be adequate to the expenditure falling upon them.*'

"Now, my Lord, the expenditure falling upon the Government of India is principally confined to the army and to a few services which are directly under it. This expenditure has reached such a high amount that it cannot require large additions from year to year. To meet this expenditure the Government of India might reserve to itself the revenues which is derived from what are called the Imperial heads, and to meet the expenditure, which would not be met in this manner, require the various Provincial Governments to make a ratable contribution based on a definite and reasonable principle. Having secured this, it should leave the whole income from heads which are at present shared to the Provincial Governments. Under the existing system, the Government of India has at its disposal an

unduly large share of growing revenues, and the Provinces have consequently an inadequate share of such revenues at their command. The result is that after meeting Imperial expenditure the Government of India is in the unsatisfactory position of having large surpluses on its hands and of finding it necessary to distribute them to the various Provinces. And this it does without any definite principle. The result of this has been that some of the Provinces have received a larger measure of support from the Government of India than other Provinces. My Province unfortunately has suffered most under this system, and I submit that, not only in the interest of the United Provinces, but in the interests of all the Provinces of India as a whole it is necessary that the system should be altered. Not until this is done my Lord, will there be sufficient funds available to Provincial Governments to devote to the systematic improvement of the condition of the people, and that condition loudly calls for more systematic improvement of the condition of the people, and that condition loudly calls for more systematic improvement. We are all deeply thankful to Your Lordship's Government for the grants that have been given for education and sanitation. It has given us great satisfaction to know, my Lord, that these subjects are dear to Your Excellency's heart, and while we feel grateful to Your Lordship for what has been done in this direction we hope and trust that more and more will be done as time goes on. But it is my conviction, my Lord, that until the present system of financial arrangement is altered in the way suggested above it will not be possible to secure adequate and continuous support to the cause of education and sanitation for all the various Provinces of India. The grants that have been made are large, and being so, they have called forth much gratitude. But the needs of education and sanitation are very much larger. That the Government of India is fully alive to this fact is clear in all the utterances that have been made on its behalf, notably in the important utterance made by the Hon'ble Member for Education. He has said that the Government of India are profoundly dissatisfied with the present rate of the progress of education, and desire that that rate should be greatly accelerated; that they are determined to combat ignorance and to extend the blessing of education through the length and breadth of this ancient land; but this can only be done if adequate provision is made for funds to do so and that provision will not be possible unless Local Governments are put in charge permanently of larger shares of growing revenues to be specially devoted to the purposes of education and sanitation. My Lord I need not dwell upon the great need of doing more in both these directions. The progress that has been made and the progress which we hope will be made with the grants made for the purpose, is as nothing compared to what remains to be done. The people are sunk in ignorance, and they are exposed therefore to the evils of ignorance and its concomitants—poverty, misery and suffering. In the field of sanitation there is even a greater deal to be done, and we should not have to see it done merely with the help of non-recurring grants made when a surplus is in the hands of the Government of India make it possible for it to make such grants. No, my Lord, if the situation is to be materially improved, what is needed is that larger shares of growing revenues should be allotted to Provincial Governments to spend regularly from year to year and independently of whether the Government of India may or may not have any surplus in their hands in any particular year. There is one other suggestion which I beg to lay before Your Excellency and the Council to-day for ameliorating the condition of the people, and that is that the Government should strengthen the people to fight their own economic and social battles. As I have said before, it is no doubt a matter of deep thankfulness that the Government of India are finding more funds to help them to do so, and we hope that as time goes on the Government will find more and more funds for the purpose. But my Lord, no amount of funds which may be found will bring about the desired result unless the co-operation of the people is enlisted in the cause both of education and sanitation. In order that this might be done, I beg to suggest the formation of village-panchayats throughout the country. That is a measure the importance of which cannot be exaggerated. At the present moment the people are in a very sorry plight. In numerous places they are exposed to malaria; in numerous villages they do not get even good water to drink; in all but a few places there is no system of drainage worth speaking of. It is not at all surprising that, living as they do, the people fall easy victims to plague, cholera and other devastating diseases, that they die so largely from preventible deaths. When we look at Calcutta, when we look at the head-quarters of Government in the different Provinces, and compare their sanitary condition with the condition of the villages around them in which the great bulk of the people dwell, we may well be reminded of the great duty we owe to the people to secure to them the elementary benefits of sanitation. It is high time that more should be done in that direction than is being done. I submit, my Lord, that one great effectual step which can be taken towards this end is to create village-panchayats, to give them some initiative, and to place some funds at their disposal and thus to help and encourage them to combat the evils of ignorance and insanitation. My Lord the Government has been labouring in many directions to help the people; the Government has started Agricultural Banks; it has helped to organise Co-operative Credit Societies for the benefit of the agricultural classes, and much good has resulted from these societies. But the ignorance of the people proves to be a great difficulty at every step. If malaria is to be fought, if quinine is to be distributed, difficulty is experienced in doing it because of the ignorance of the people. The most elementary measures of sanitation are sometimes viewed with suspicion and distrust. All this will be avoided if there are constituted regular village-panchayats to which the elders of the village, men in whom the people of the village have confidence, should be appointed. It should be their duty to explain to the people the advantages of the measures which the Government may introduce for their benefit, and also to represent to the Government the needs of the people, and to adopt and carry out with the consent of the people such measures as may be needed to protect them from disease and to promote their welfare.

"My Lord, I beg to lay this humble suggestion for the consideration of the Government. I hope it will be considered and adopted to the great benefit of the people and the great advantage of good government."

THE HON'BLE RAJA OF KURTHAM said: "My Lord, it is my pleasant duty to congratulate the Hon'ble Finance Member and Your Excellency's Government on the very satisfactory Budget that he has placed before the Council. It records a year of phenomenal progress and prosperity. It shows that the revenue for the year was better by nearly 3½ millions, that the expenditure has decreased by about ½ a million, leaving a surplus of over 2½ millions. This is a result which, as the Hon'ble Finance Member points out in his very interesting speech, could not have been attained, but for the abnormal changes in the seasonal outlook in the closing months of the past year, as if nature herself had resolved to make the year of the Royal Visit one of unalloyed happiness for the rejoicing millions of her dominions.

"It is my next duty to express for myself and on behalf of my constituency our deep thankfulness to the Government for the abolition of the proprietary village service cess. The discontinuance of this cess at this time is all the more gratifying to us in that it has been effected at a time when, according to the Hon'ble Finance Member, the position of the Government is not such as to justify any important remission of taxes. During the last five years, both in the local Council and in this Council, I have pointed out the unjustifiableness of continuing this cess; and I have no doubt that its abolition will be felt as a special boon by the zamindari ryiyat and all those interested in his well-being.

"It is a matter for sincere gratification that the Government have been able to effect considerable economies in all directions in pursuance of the assurance given by them when the Hon'ble Mr. Gokhale brought forward his resolution about retrenchment in public expenditure; and the Government is to be congratulated on their having taken the Council into their confidence by giving an account of what they have been doing in this direction till now.

"The next remark I wish to make is about the very judicious way in which the Government have utilised the year's large surpluses. Education, medical and sanitary services, agriculture, have all received proper recognition. It is the policy definitely put forward by the Government with regard to the first of these, that is, education, which, I believe, will be most appreciated and approved by the country. It is a matter for sincere rejoicing that the Government have committed themselves to a policy of extending popular education. They have set apart the very handsome amount of 125 lakhs for next year for educational service. The public are really thankful to the Government for their liberality in this respect, though, of course, great headway has yet to be made in this direction. It is to be earnestly hoped that the Local Governments will make vigorous efforts to utilise the large sums placed at their disposal by carrying out a definite programme of educational and sanitary reform without needless delay. I cannot leave this subject without thanking the Hon'ble Finance Member for the very handsome compliment which he paid the other day to our much respected countryman, the Hon'ble Mr. Gokhale, for his invaluable services in the cause of popular education. It is to be devoutly hoped that the vigorous extension of elementary education among the masses will speedily pave the way for the attainment of the object which my friend, the Hon'ble Mr. Gokhale, has so much at heart, by showing the benefits of education to the masses and thereby creating in them a real desire for it, by bringing into existence the kind of vernacular literature which will be most suitable to them, and by the creation of an adequate supply of trained teachers fitted for the responsible work of instructing the popular mind. I venture to add that the money which the Madras Government has proposed to spend on the establishment of Government model schools in our Presidency may be far more usefully spent on elementary education, in view of the extreme disfavour with which that scheme has been received by a large mass of enlightened opinion in the Presidency. It is very widely believed that the change in the educational policy of the Government, indicated by the establishment of expensive Government model schools, would be highly detrimental to indigenous educational endeavour.

"In this connection I cannot help bringing to the notice of the Government the very wide dissatisfaction prevalent in regard to the existing grant-in-aid code. I earnestly hope that nothing will be done to discourage private effort in education, and that, in respect of grants, the Government will adopt a more liberal policy. The mention of my Presidency leads me to make just one more remark in regard to the favour which the Government have shown to that Presidency in the present Budget. I am sure that the substantial grant of 25 lakhs in aid of the Madras water and drainage works, though but a third of what the Madras Corporation applied for, will go far to allay the feeling which has grown up among us that the claims of our Presidency do not receive the same recognition from the Government of India as those of other Provinces. I venture to express the hope that this grievance of the Southern Presidency will not long remain unredressed, that the needs and claims of its people, whose level headedness and steadfast loyalty have been so conspicuously displayed in the troubled times now happily past, will be more and more recognised, and that greater encouragement and better opportunities of advancement will be given to those who are bearing the burden of the administration in the Province.

"The announcement of the methods by which the cost of the new capital at Delhi is to be met, that is, partly from loans and partly from surplus revenues, has evoked some severe criticism both in and out of the Council. It has been said that the effect would be to conceal the real cost of the construction of the capital from the public. While it is difficult to understand how this concealment can be successfully effected, I fail to see how the method proposed can be otherwise than suitable and beneficial, as it will best enable the Government to adjust means to ends without serious interference with the normal course of expenditure in other directions. And I venture to add that, in my humble opinion, the idea that the future generations should alone be saddled with the cost of the new capital is, to say the least of it, not a very commendable one.

"My Lord, probably the most important legislative measure of the present session is the Co operative Societies Bill which became law the other day. The alterations embodied in the new Act, such as the abolition of the statutory distinction between urban and rural societies and the relaxation of certain restrictions imposed by the old Act, will largely facilitate the rapid spread of Co-operative Credit Societies, with the result of perceptibly raising the condition of the vast numbers of agriculturists and artisans of limited means throughout the country.

"My Lord, one word more and I have done. Dealing with the Budget Estimate for 1912-13, the Hon'ble the Finance Member has told us that our prospects to day are excellent and that we have every hope that the brightness of our outlook will continue. I am sure that every one in the Council will join in the hope that the coming year will fulfil these expectations, and that the next year's Budget will be as good a record of progress and prosperity as this year's has been."

The Hon'ble Mr. MUDHOLKAR: "My Lord, this is the second year since the constitution of the enlarged Legislative Councils on the new basis that this Council has the satisfaction of congratulating the Government and the Hon'ble the Finance Member on a prosperity budget. We have not only the opium windfall a second time due to unprecedentedly high prices obtained on restricted sales, but an improvement in revenue almost all round accompanied by substantial reductions in expenditure in very many directions. During the discussion on the Financial Statement I tendered my acknowledgments to Government for the efforts which are being made by the several departments to cut down unnecessary items. The emphatic and reassuring declaration made by Your Lordship in your speech of last year is bearing fruit.

"At the same time, my Lord, it is not superfluous to point out that while we have to be thankful for what has been accomplished, we must not forget that much still remains to be done and that we can never afford to relax our vigilance.

"The close watch, scrutiny and control of the Head of the Government and of the Finance Department are as needed as ever, and the serious responsibility which lies on the members of this Council has ever to be borne in mind by them. With all the vigilant guard which was kept by the Hon'ble the Finance Member and his able and gifted lieutenant, whose well-deserved elevation to the chiefship of a Province has given unalloyed pleasure to all his colleagues in this Council, the natural tendency of expenditure to increase and of waste and irregular payments to creep in could not be completely repressed. The Explanatory Memorandum and the Appropriation Report reveal the other day afford some curious instances. The expenditure under the head 'General Administration in India,' which stood at 201 lakhs in 1908-09, now stands at 233 lakhs. The increase to 211 lakhs in 1910-11 is explained on the ground that additional expenditure was necessitated by the new Council schemes and the formation of a new Department of Education. Passing over 1911-12, when a crore and 20 lakhs were required, most of it in connection with the Royal visit, the Delhi Durbar and the Coronation celebrations, we find that the Budget for the coming year estimates these charges at 233 lakhs, that is, 22 lakhs more than the actuals of 1910-11. The greater part of it is explained, but still there remains a portion which seems avoidable expenditure. There would seem to be too frequent a resort to putting officers on special duty. The necessity of the propriety of many of these special appointments are not obvious to the uninitiated. I can understand the appointments made in connection with the Press Inquiry; but very many of the others both in the Imperial Secretariat and in the Provinces stand in need of justification. Let us bear in mind how greatly strengthened our Secretariats have been. Not to go very far back; the expenditure under this head stood at 188 lakhs in 1905-07, that is, after the '*strengthening*' operations of the period of efficiency 1899 to 1905. In 1909-10 it advanced further by 13 lakhs. In 1910-11 came the formation of a new Department; and 1912-13 will see the creation of a new Province. With the great increase in the permanent staff which has taken place, appointments on special duty seem hardly to be called for. My Lord, there is a belief that some of these appointments are made simply to enable an officer to mark time till a suitable post is available for him. The matter is one which would, I hope, receive close examination from the Finance Department.

"Another quarter to which I might be permitted to direct the attention of the Council is the heading 'Cost of Collection.' The expenditure debitable to land-revenue has risen from 548 lakhs in 1908-09 to 595 lakhs in 1912-13—an increase of 47 lakhs. The land revenue has increased from 3,080 lakhs to 3,344 lakhs. The proportion of the increase of expenditure is higher than that of the revenue. The increase in the coming year over last year would be a little less than 24 lakhs.

"Similarly, in the Police charges there is an increase of 69 lakhs. I bear in mind the explanation given in the memorandum of the Hon'ble Sir James Meston. But with the improvement that has taken place in the state of the country there is room for considerable reduction, especially in the strength of the Criminal Intelligence Department.

"My Lord, considerable saving in every department can be effected without impairing efficiency by a larger employment of indigenous agency. In the statement which was placed on the table of the Council on the 10th of January last we find that the number of Europeans and Eurasians in receipt of salaries of Rs. 500 a month and over was 4,466 in 1910, while there were only 924 Hindus and Muhammadans. Were the great spread of education that has taken place a far larger number than 924 can certainly be found capable of holding these higher appointments.

"In connection with this matter, my Lord, I might be permitted to mention that the country hoped that on the occasion of the Royal Visit steps would be taken for throwing open the posts of commissioned officers in the army to Indians of loyalty, position and merit. I had advanced a similar request in the speech which I made at the time of the Budget discussion in 1912. This is a reform which has been long talked of. When His Royal Highness the Duke of Connaught was in this country at the head of the Bombay Army, His Royal Highness suggested the establishment of an Indian Sandhurst. Nearly a quarter of a century has passed since then, and Indians are, so far as their position in the army is concerned, practically where they were then. The admission of selected Indians to higher posts in the army is demanded as much in the interest of economy as on the grounds of justice and high policy.

"There is one more subject to which I would with Your Lordship's permission briefly refer. The question of railway finance and railway working has of late attracted considerable attention from the commercial community and publicists. Last year I submitted some considerations to the Council on the subject. Since then, and especially during the last three months, railway matters have been very much to the front. This is a healthy sign. Railways occupy a most important place in our social economy. The capital liability on account of State railways at the end of March 1911 was something like 462 crores. The interest charges alone came to about 8¾ crores, and little less than 5 crores were paid yearly in the shape of annuities for the purchase values of the company-made lines taken over by the State. Their value in affording protection from famine and in the development of interprovincial and outside trade is admitted to be of the utmost degree. Their expansion and improvement are recognised as eminently necessary by all thoughtful people. At the same time it is clearly perceived that expansion can in the first place safely proceed on a scale which is not beyond the capacity of the country, and that secondly it must be based on business principles and proceed on the reasonable certitude of the outlay proving remunerative in the not distant future. My Lord, it has become necessary to state these truisms because of the attempts that are being made by some outside commercial and financial magnates to accelerate construction without sufficient reference to the financial capabilities of the country and the remunerative character of the projects. In view of the pressure which is brought to bear upon Government, it is incumbent upon the non official members of this Council as representing the interest of the permanent residents of the country to scrutinise every project from that point of view. The main lines have already been constructed. The expansion that is required is more in the direction of branch lines and feeder lines and of increasing the capacities of the arterial railways. The present traffic congestion emphasises the immediate necessity of this last.

"While on one hand we have to guard ourselves against being hustled by outside pressure, we have on the other to meet the claims of various inland tracts and districts for being brought within easy reach of railway communications and of having their natural resources developed. The object can best be achieved by offering more liberal terms than the present to private enterprise, and encouraging the formation of companies with ample capital. The claims of tracts exposed to visitations of famine can be adequately met from the funds available for protective railways out of the famine insurance grant.

"Irrespective of the branch and feeder lines for which private companies have received concessions and of the extensions which are being carried on on existing lines, there were more than 107 railways and tramways projected up to the end of December 1910. The remunerative capacity of some of these is open to question and of the rest varies greatly. Indeed, there are some big projects about which serious misgivings are entertained. If these projects were to be carried out by private companies on their own responsibility, Government might trust them to take care of themselves. But for many of the larger projects the entire responsibility will fall on the State sooner or later if not from the beginning, and in regard to the majority of the rest some liability will have to be incurred. The determination of the railway programme is in the competence of Government; but it will be good for all if an opportunity is provided for the various interests in the country to urge their views in regard to the same.

"The necessity of a thorough discussion of the existing railway policy between the men of the people and the Government has become obvious in other directions also. Though the State owns the trunk lines, and the liability for their cost and maintenance is upon the country, it does not secure many of the advantages which results from unity of ownership. The Companies to whom the privilege of working the greater number of these lines is granted are in their desire to promote their individual interests—a natural enough procedure—carrying on competition in such a way as to nullify the main objects of States ownership. In the Resolution in regard to railway freights my friend the Hon'ble Sir Vithaldas Thackersey and I pointed out the hardships and the loss to which interprovincial trade and indigenous industries were subjected by the traffic arrangements of the rival way. I would here indicate merely some of the financial disadvantages resulting from the system.

"In the movement of goods it is not the shortest and most convenient route by which a Company where traffic originates despatches a consignment. It adopts that which would give it the longest lead, though this might be a circuitous one when a more direct and shorter route over another railway was available. Thus the most direct and shortest route for the coal of Raniganj or Jharia to Lahore is by the Oudh and Rohilkhand Railway *via* Moguleerai and Saharanpur. But the East Indian Railway adopts the route *via* Allahabad and Delhi, which means an additice of 35 miles, and the Bengal-Nagpur Railway adopts the Bilaspur-Katni route though this involves transit over 380 additional miles. This means an additional haulage charge which is Rs. 2-2 per mile for a goods-train on the East Indian Railway and Rs. 2-5 on the Bengal-Nagpur Railway. In addition to this extra burden which falls on the country there is an unnecessary longer employment of goods wagons on the East Indian Railway. One day for going and one for returning are lost in the case of each truck; on the Bengal-Nagpur Railway 18 to 19 days for the two journeys. There is a favourite complaint about the deficiency of the rolling stock, and here we have one of the causes which bring about shortage of wagons.

"Each Company regards itself as a separate unit and budgets for its requirement without reference to the fact that the rolling stock being the property of the State ought to constitute the common property of all. Crores have been spent in recent years in making additions to the rolling stock—the allotment in 1909-1910 was 6½ crores, in 1910-1911, 488 lakhs. There is here a considerable scope for economy if we keep ever present before us the fact that the State is the owner of these railways.

"There are several other matters connected with railway finance and the more economic working of our railways which, though very important, cannot be satisfactorily treated without dealing with the general question of railway policy; and into this question it would not be convenient to go in a discussion on the Budget. I have left them out for a more suitable opportunity.

"Well, I have pointed out some of the shortcomings; but I must again give my testimony to the excellent work which has been done by the Railway Department of the Government."

The Hon'ble MAUNG BYA: "My Lord, this is the first session of the Imperial Legislative Council which I have had the honour of attending, and I do not want to take up much of the Council's time; but I have a few remarks to make on financial and educational matters connected with the Province which I have the good fortune to represent. Burma is a backward Province. It cries out for development. We have often heard people say that capitalists are unwilling to invest their capital in Burma for want of better communications and transport facilities, and in consequence the natural resources of the Province remain undeveloped. Burma has a very unfavourable financial settlement, and the grant of 20 lakhs for roads, though we are grateful for it, is a trifle compared to what we have lost on the financial settlement and is wholly inadequate for our requirements.'

"The Government of India has given 90 lakhs of recurring grants and 95 lakhs of non-recurring grants for education and 95 lakhs for sanitation, agriculture and research—210 lakhs in all. Out of this we only get about 11 and Bengal about 56 lakhs.

"Money does not go so far in Burma as in India. If grants are distributed merely in proportion to population, we do not get enough. My people pay heavy taxes. We pay Re. 5-4 per head of population; the United Provinces Re. 2 and the two Bengals and Behar pay only Re. 1-4 per head of population. We are paying more per head and should get more per head in return.

"Now I come to educational matters. We are anxious that a university should be established in Burma. We want this done particularly now that Calcutta is becoming a mere Provincial town. The Government of India is going away and the Beharis and Oorias are going to Patna. Then the Dacca University will take away the Eastern Bengalis. So only a very small number of Bengalis will be left to manage the Calcutta University.

"It is not proper that Burma should be under Calcutta any longer. We are a separate people and we want to develop on our own lines. It is true there are not many colleges in Burma, but there were only two colleges in Bombay when a university was started there. Local interest is higher education would grow very fast if we had a university of our own.

"There is a growing feeling in Burma that we do not come much under the notice of the Government of India and Burma suffers much from her geographical misfortune. Perhaps if the members of the Government visited Burma, they would understand the state of affairs better.

"We had hoped that the Royal boons would have done something for us, and while the Government of India is giving many lakhs of rupees to the other Provinces, it is only right and proper that Burma should also get a Royal boon of recurring and non-recurring grants for a university. Burma came late under the British Government. She wants more care and attention from the Government of India."

The Hon'ble NAWAB SAIYID MUHAMMAD. "My Lord, I congratulate the Honourable the Finance Minister for the excellent Budget he has presented to the Council, and also for the sympathetic tone which pervades his statements. The Budget is, if I may say so, in keeping with the spirit of the year, and it is a singular coincidence that the prosperity it has been attained simultaneously with the august visit of Their Imperial Majesties to India. My Lord it is matter of immense pleasure and satisfaction that the unique and historical event which it was India's good fortune to witness at Delhi, I mean Their Imperial Majesties' Coronation Durbar, was a great success. The people of this country rejoice that they had an opportunity of manifesting their loyalty to their beloved Sovereign in person, and they feel sure that His Majesty has carried with him happy recollections and the gratitude of his Indian subjects.

"My Lord, since the Financial Statement has emerged from the committee stage, Field Marshal Sir William Nicholson's Committee has started for India to inquire into the Army expenditure of this country. I trust the Government of India will see the absolute necessity of allowing a wider scope to this Committee and afford all facilities for the thorough and exhaustive investigation into the finances of the Indian Army. Already great forces are at work against any possible reduction, but I sincerely hope that your Excellency's Government will find the Nicholson Committee helpful in readjusting the military finances of this country.

"The next point, my Lord, is the congestion with railways. This has no doubt been very prejudicial to the trade as appears from the published proceedings both of the Bengal and Bombay Chambers of Commerce. Some have urged to bring out a traffic expert, while others want more money. The former seems a very reasonable request, and there is enough scope for a real expert on our railway systems. As for more funds, the Railway Budget showed a substantial lapse in the current year's allotments and no less than Rs. 15·23 lakhs is expected to lapse under the head 'Provision for the purchase of stores in England.' I have no doubt that the Hon'ble Member for the Commerce and Industry Department will be able to satisfy us on this point; but nevertheless it is clear that the Railway Board have not fully utilised the funds placed at their disposal.

"My Lord, I take this opportunity to acknowledge, on behalf of my Presidency, the educational and sanitary policies of Your Excellency's Government which has met with widespread approbation all over the country. It is our fervent hope that this policy will develop gradually and your Excellency's name will be handed down to posterity as the promoter of an era of new life in India in which education and sanitation are destined to play a most important part."

The Hon'ble RAJA OF DIGHAPATIA. "My Lord, before offering any remarks on the Budget, I beg respectfully to observe that the visit of Their Imperial Majesties to their Indian Empire has opened a new era for the people of this country and has practically driven away sedition and unrest from the soil. The memory of Their Imperial Majesties' visit to this city of ours will for ever be treasured up in the hearts of all men, women and children of this Province.

"Now turning to the Budget, I beg to offer my heartiest congratulations to the Finance Minister for the cheerful Budget he has been able to present before the Council this year. He very modestly calls it a 'no-change Budget,' but we look upon it as a Budget of benevolence, reflecting very great credit and thoughtfulness on the part of those who are responsible for it.

"No doubt we were looking forward to the remission of at least some of the taxes that were imposed the year before last in anticipation of the opium deficit—preferably that on petroleum, which affects the poorest in the land; yet we have nothing to complain of, nay, we are grateful to the Government of India for the manner in which the surplus from opium windfall has been distributed, and also for the large grants made for education out of the ordinary surplus.

"It will be noted with very great satisfaction that ever since the Hon'ble Sir Guy Fleetwood Wilson has taken charge of the portfolio of the Finance Department, military expenditure is steadily going down every year, while grants to education and sanitation are mounting up by leaps and bounds, and we have every reason to hope that they will go up still higher, as we have been assured by the Finance Minister himself that the amelioration of sanitation and the wide and comprehensive diffusion of education would form the chief feature of your Excellency's Viceroyalty.

"I hope it will be possible for the Government of Bengal to devote a considerable portion of the money allotted for sanitation towards the improvement of the waterways and the supply of pure drinking-water, wherever it may be necessary.

"Last year I mentioned about the necessity of constructing a railway line connecting Nattore, Rajshahe and Godagari. I must confess I am disappointed to find no provision for this railway has been made in the present Budget, though I have reasons to believe that this line is not altogether note de the programme. I would therefore urge the Government to include it at least in next year's Budget. I had occasion to point out in my Budget speeches of previous years that this line is an urgent necessity as far as Northern Bengal is concerned.

"In spite of the difficulties in the way, I would beg the Government of India to reconsider the question of the construction of the line between Dacca and Aricha (a place opposite to Goalundo). As Dacca is going to be the second capital of the new Presidency of Bengal and the seat of the Provincial Government for about two months in the year, it would be easily seen how very necessary this line will be in near future, specially when river navigation in getting more and more difficult at least in some parts of the year.

"It was widely expected that something would be done at the last Durbar to inaugurate the policy of granting commissions in the Indian Army to qualified scions of Indian Chiefs and Nobles, and naturally it came as a disappointment when no such announcement was made. I, therefore, venture to hope that, with a view to further retrenchment in the military expenditure without in any way materially impairing efficiency, something might be done in this direction.

"As one coming from Bengal, I cannot help feeling the deepest sorrow at the thought that this should be the last meeting of the Imperial Council in this historic chamber and in this historic city, which is intimately associated with the foundations of the British Empire in India, and without meaning any disrespect to any one I deplore the necessity for the change of capital."

The Hon'ble SIR GANGADHAR RAO CHITNAVIS: "My Lord, the moral effect of Their Imperial Majesties' visit has far exceeded my anticipations of last year, thanks to Your Excellency's thoughtful and excellent arrangements at Delhi and elsewhere The Royal Presence evoked an enthusiasm throughout the land which proved once for all that the heart of the nation was sound, and that the abnormal developments of the past six years were but passing phases of an artificial movement wholly foreign to the genius of the people. We owe it to our beloved Sovereign that seditious troubles are at an end, and we cheerfully and thankfully lay to our heart the message of hope which His Imperial Majesty has so considerately communicated to us. The boons announced at Delhi, and the substantial grant for the promotion of education and the annual stipends to scholars, so characteristic of the King-Emperor, give point to that message; they lay solid foundations for the intellectual and moral progress of the people

"My Lord, from the Hon'ble Sir Harcourt Butler's reply to the Hon'ble Mr. Gokhale's question about the details of the Durbar grant of 90 lakhs for the support of education, it appears that, out of the 45 lakhs proposed to be distributed at once, technical education and industrial education have between them only 2 lakhs, or less than 4½ per cent. Even in this small grant the share of industrial education must be the lesser of the two I am convinced more than ever that small industrial schools suited to local needs and conditions are of paramount importance to our material advancement. Through the operation of causes which we need not examine here, our village industries and the small industries of towns are prostrated, there is a general movement of the people from the villages to the towns for employment. Towns are bound to grow; concentration of population in towns is perhaps a necessary concomitant of modern civilisation. But the decadence of the villages and of village industries is an economic evil, especially in an agricultural country like India, which it is only meet Government should make an earnest effort to remedy There is a pithy Indian saying, 'the stomach was made before the mind' The indigenous industrial arts should be revived and developed as a solution of the difficulty of the empty stomach I beg to acknowledge with thanks that a systematic effort is now being made in the Central Provinces to revive the cottage industries, and a sympathetic and energetic Director of Industries has been appointed. But Local Governments must necessarily depend to a large extent upon the Central Government for liberal subventions.

"My Lord, notwithstanding the strong pronouncement of policy made in Parliament by the Under Secretary of State on the occasion of the last discussion of the Indian Budget, we cannot abandon our faith in the efficacy and the absolute necessity of tariff protection for India. We must place before the Government our view of the case, and with my sense of British justice and Britain's genuine desire to consult the wishes of the Indian people in matters of policy also, I cannot believe that our prayers will always be unheeded by the Home Government, and that the future will not bring us the relief we so earnestly seek In this connection I respectfully request Government to reconsider their decision about the maintenance of the excise duty upon cotton-goods made in India. The duty should be suspended at least in seasons of stress

"Speaking of agriculture, in view of the high price of agricultural cattle and their preservation, I beg to repeat my suggestion that the question demands consideration Government sometime ago undertook a cattle survey as a preliminary to the consideration of this question; but we would like to know where the matter now stands

"My Lord, irrigation has done much for agriculture. I am glad to note Government do not mean to slacken their pace in this direction Light feeder railways which the Government is encouraging in certain parts have become popular in some Provinces and are likely to prove useful to the country in three ways. They help railway expansion, train the people in railway management, and attract their small savings for which they provide an excellent investment. In view of this consideration, I would request Government that better terms of guarantee will help this sort of enterprise still further.

"My Lord, I beg to thank Your Lordship for the recommendation you have made for the Legislative Council for our Province, and now I beg to associate myself with the appeal which the Hon'ble Mr. Dadabhoy has made to-day for the establishment of a teaching and residential university at Nagpur and the appointment of a fourth Judge in the Judicial Commissioner's Court A teaching university will go a great way to ensure the intellectual progress of the Provincial people. The Indian public cordially echo the hope expressed by Your Excellency at the last Convocation of the Calcutta University 'that teaching and residential universities may be multiplied throughout India' I have heard complaints of congestion of business in the Judicial Commissioner's Court, and it is desirable to have another Judge to work it off.

"My Lord, in the investigation which the Government proposes to make into the financial condition of the local bodies, I hope Government will be pleased to consider the advisability of sanctioning a longer term than is allowed at present for repayment of advances for sanitary improvement. Much could be done to help progress by the suggested change in the maximum period The special grants for the Central Research Institute for work in public hygiene and a School of Tropical Medicine supply incontrovertible proof of the anxiety of this Government for the suppression of plague, malaria and other epidemics, but it must be frankly admitted that the bulk of the work in connection with sanitary improvement must be done by the local bodies. In this view the necessity of the change will be evident.

"My Lord, I cannot conclude without expressing the sorrow I feel on this occasion of our last meeting in this hall so full of historic memories. I happen to be the oldest Member of the Council, and the break in all our past associations here causes me pain. At the same time the severance of the direct connection of the Imperial Government with Calcutta is synchronous with the introduction of large reforms for which Bengal has clamoured long. The change in the status of the Provincial Government and the annulment of the Partition ought to placate public opinion in Bengal. Thanks are due to Your Excellency for pacifying public opinion in the matter. Lastly, my Lord, I beg to associate myself with what my friend the Hon'ble Mr. Gokhale has said about Calcutta, the Hon'ble Sir James Meston and the Hon'ble Sir Guy Fleetwood Wilson."

The Hon'ble Babu Bhupendranath Basu: "My Lord, in congratulating the Hon'ble the Finance Minister on his Budget, I do not pay a merely customary tribute: we have had a large surplus and our revenues are being devoted in a much larger measure than before to purposes which will be fruitful of good to the people of India. I have neither the skill nor the ability to pursue my friend through the bewildering maze of figures, but the thread he has furnished in his introductory speech gives a clue which even a layman like myself may follow. It will be a matter of deep regret to me and to the people of Bengal that we shall miss in future his genial presence in our midst and cease to listen to a voice which will persuade us even against our better understanding.

"My Lord, I acknowledge with gratitude the large and liberal grants on education and sanitation for they are both all-important. I shall not go into the enormous and appalling figures which represent the preventible death-rate of our country. very recently I had occasion to refer to the question, but surely in a population of 300 millions and in a continent extending from the Persian Gulf to the borders of China 4,129 hospitals and dispensaries, public and private, to meet the requirements of the civil and military population are none too many. Much remains to be done in the matter of sanitation, and though I sympathize to a very large extent with my friend Surgeon-General Sir Charles Lukis in his despair to fight against mosquitos whose names are more terrible than their sting, I respectfully submit it ought not to be beyond the resources of science and civilization to wage a successful war with these insects on whose wings follow malaria, yellow fever, plague, sleeping sickness and kala-azar.

"In the brief space of time allotted to us for discussion on this occasion I pass on to a subject which to-day, now that we are meeting for the last time in this Council Chamber, is pressing on my mind. My Lord, only two years ago I was prevented in this very Council Chamber from discussing the question of the partition of Bengal; but though I was silenced, the voice of my countrymen outside was not silenced, and the sense of injury and wrong rankled in their minds. The outward manifestation of public feeling was naturally growing less, but, what was worse, a deep-seated sense of unredressed wrong was spreading. We felt that the Government of the day had failed to understand the problem. Would India have some ruler who would have the insight to feel and the courage to act? That was the question. My Lord, in our ancient mythology there is a story of a saintly woman being petrified for the sin which she committed unconsciously, and when she pleaded against the curse, it was said to her that she must wait until deliverance came from somebody who would be born hereafter. We, my Lord, like this petrified saintly woman of old, had to wait for that deliverance of ours. Then came Your Excellency's administration. We had at the head of affairs in India a fresh mind unaffected by bias and unfringed by prejudice. There were difficulties in the way, difficulties created by lapse of time, and behind them all loomed the question of prestige. Then followed the announcement that His Imperial Majesty would hold the Coronation Durbar in India. We in India have always connected the celebration of such a great and auspicious event with some generous measure of public beneficence, and we felt a sort of vague hope that our King-Emperor, who had witnessed the distress in Bengal as the Prince of Wales, might do something to restore peace to our unhappy Province. It is no longer a secret, my Lord, that for the realisation of this hope I undertook last year a journey to England, impelled, may be, by the same unreasoning longing which in our country attracts from distant parts weary pilgrims seeking deliverance from fatal illness for a dear relative to some sacred shrine reputed to possess life-giving properties, a deliverance which, alas! the silent image seldom grants. My Lord, I do not for a moment profess that my visit has had any effect on the policy of Government; but it is some satisfaction to me and our people that I was able to place before the highest authority, so far as India is concerned, a presentment of the case from our point of view. My Lord, I am not one of those who would feel any exultation in the modification of the partition of Bengal, even if it had not been accompanied by measures which will have a far-reaching consequence on the destiny of my Province; but we Hindus of Bengal truly rejoice at the opportunities which will be again afforded to us to advance arm in arm with our Moslem brethren as fellow-workers and comrades helping each other forward and onward. My Lord, in Your Excellency's presence, I feel some natural embarrassment in giving expression to the deep sense of gratitude we feel towards Your Lordship in having had the courage to undo what was an undoubted wrong. In doing so, Your Lordship has not only conferred a lasting benefit upon the Indian people, but has demonstrated to the world at large the greatness and might of British rule in India, that in the interests of justice it can rise above all petty considerations of prestige and even of settled facts. You have shown that British rule in India is compatible with the sentiment of self-respect in the people, and that it is not founded on the shifting foundations of power, but on the solid bedrock of justice, and as time goes on and your great act comes to be viewed in its true perspective, your countrymen and ours will all alike honour a ruler who had taken such a prominent part in welding together the different parts of the Empire in bonds which will grow with time and not break under the strain of diverging interests. To quote the words of the Hon'ble Mr. Montagu: 'At last, and not too soon, a Viceroy has had the courage to state the trend of British policy in India and the lines on which England proposes to advance.'

"My Lord, I cannot pass from this question of the readjustment of the boundaries of my Province without referring to some incidental matters connected with it. It has been said that Your Excellency's scheme about the proposed Dacca University will be likely to reproduce conditions against which the people of Bengal fought with such desperate and passionate energy. I am glad to see Your Lordship shaking your head against that proposition. It would be a pity indeed if it did so. My Lord, I hope I betray no confidence when I say that Your Excellency has been pleased to give us the assurance that no such thing shall happen, that the fear of a dialectic difference in Bengal being created need not be entertained and that the proposed university at Dacca would only embrace colleges within its municipal limits; that it will only be a teaching university; and that in matter of Provincial appointments to the public service, no question will arise either in East or West Bengal as between the alumni of Dacca and the Calcutta Universities. These assurances of Your Excellency when widely known will dissipate the fears that were entertained at one time, and the latest pronouncement that [illegible] will be done until the Government of Bengal has been consulted will remove any lingering doubts that still hover round the appointment of a separate educational officer. My Lord, I do not [illegible] Executive Council. I am afraid my friends of Bihar resented the reference made to them by my Hon'ble friend the Maharajadhiraja Bahadur of Burdwan, and they were telling me just now

that my friend the Maharajadhiraja Bahadur owes his seat in this Council principally to the votes of the Bihar zamindars. That may be true or may not be correct. I do not know. But, my Lord, my friends of Bihar will no longer be voters in my Province. I may remind my friends of the story of the discarded wife which we had at one time heard in the eastern part of my Province. I will remind them of a poem which I learnt in my youth :

> "No more thou comest with a lover's speed,
> My once beloved bride to see,
> Be she alive, or be she dead,
> I think her worth all the same to me"

"And now that Bihar has gone from us and her votes do not count, I believe my friends occupy pretty much the position that the girl did in this ballad. But I believe I shall not offend my brethren of Bihar if I say that this good fortune of theirs is due to their association with Bengal. Bihar was making rapid progress during the last ten years, and my belief is that her progress would have been surer and quicker if that association had lasted a little longer

The Hon'ble Mr. MAZHARUL HAQUE.—"No."

The Hon'ble Babu BHUPENDRANATH BASU :—"My friend says 'No', but I do not wish to raise a controversy. If he is pleased, we have no reason to complain We Bengalis wish them all success in their new career.

"But, my Lord, if we do not grudge to Bihar her good fortune, we may certainly grieve that, in the redistribution of Bengal that has followed the Royal announcement, the deep and abiding sentiment of Bengal that all the Bengali-speaking tracts should be placed under one Government has not been given effect to. I believe in the hurry in which the scheme had necessarily to be worked out, this could not be done, and I feel sure that under Your Excellency's administration, after things have settled down, this question will be taken up and our legitimate grievances on this score removed. And now, my Lord, as I am coming to a close, it will be idle to conceal that a feeling of great sadness comes over me For I shall be the last member for Bengal to address this Council from the capital of my Province. Who knows, my Lord, what the future may have in store for us? Associations extending over a hundred and fifty years or more are not easily broken, and though no material harm may come to us, as I hope it will not, the people of Bengal will not cease to mourn, for many a long day, the loss of the diadem which was set upon the fair forehead of their beloved city. It has grown from a hamlet into the position of being the second city in the British Empire, and from its banks have spread the blessings of peace and prosperity over the British dominion in the East. Amidst the many losses that the change of capital will entail upon us none will be greater, none, sadder, none more keenly felt than that we shall cease to welcome in our midst the representatives of the wealth and culture of all India, as members of this Imperial Council; for their presence even for a short time serves to extend the boundaries of our horizon and lift us out of the narrow limits of a Provincial life. It is with no light heart that we shall regard the loss of this invaluable privilege of coming into contact with the best minds in the Indian Empire We shall also lose, my Lord, the beneficent presence of the Government of India; we shall lose the inestimable benefit which flows from personal contact with His Majesty's first representative in India, and for the moment, my Lord, we shall lose one whom we have come to regard as the greatest benefactor of our people You are going, my Lord, to a seat redolent of memories of ancient greatness to which Calcutta can lay no claim But, my Lord we the people of Bengal shall always cling with love to our city embosomed in the Ganges, whose water flows in their ceaseless task of pure ablutions round her radiant shores and nestled among foliage unrivalled even in India.

"I bid your Lordship, the members of your Executive Council and my colleagues, official and non-official members of this Council, good bye and Godspeed, and may British rule in India be as glorious and as brilliant in the future amidst its new surrounding as it has been in the past in this now historic city of ours.

"My Lord, I can say no more, and wish no better for the Government which has done for us so much in the past and from which, God willing, we expect much more in the future."

The Hon'ble Mr. MAZHARUL HAQUE :—"My Lord, I have no desire to make a speech, but I would be failing in my duty if I did not express the grateful thanks of the people of Bihar for the great privilege which has been bestowed upon them. Your Excellency has restored to us our forgotten individuality, raised our status and given us a new life. The name of Hardinge is not only being blessed by us of the present generation, but it will be remembered and blessed by our children and our children's children. It has now become possible for us to develop and work out our own salvation on our own lines

"My Lord, the temptation to follow my Hon'ble friend the Maharajadhiraja Bahadur of Burdwan in his sarcastic references to my Province is great, but for once I shall resist it. I can quite understand his bitter disappointment, as henceforth it will not be possible for any one but a Bihari to exploit the new Province, and the determining factor in questions affecting Bihar will be the voice of her own people without any officious interference from unsympathetic people who have no scruples to take her votes but when the time comes refuse to help her. I should like to know what the landholders of Bihar will have to say to-morrow about the speech of my Hon'ble friend Well, it does not matter; we are very well able to take care of ourselves. My Hon'ble friend has characterised the grant of an Executive Council to Bihar as an extravagant luxury. Well, everything which is a necessity for Bengal becomes a luxury when given to some other Province. Jealousy and conceit could go no further.

"My Lord, once more I thank Your Lordship for the great boon you have conferred upon the people of Bihar."

The Hon'ble Mr. SACHCHIDANANDA SINHA : "My Lord, under the rules in force for the discussion of the Financial Statement, the important points involved in it are discussed in the earlier stages, and they have already been so discussed this year. This last day's debate is now utilised for making some general observations, and for many years now the privilege has been extended to members to place before Government such views as cannot be urged by means of Resolutions. Naturally therefore a discussion of this kind is apt to be more or less rambling, but I trust that the same latitude will be conceded to me as to my colleagues to make a few general observations, especially with reference to the remarks of my friend the Hon'ble Maharajadhiraja Bahadur of Burdwan

whose speech, if I may say so without impertinence, was the most rambling that I have ever heard in my life. It had a great deal to do with things absolutely irrelevant and not at all germane to the Budget, or to the financial policy of the Government of India. It was, on the other hand, a curious compound and an extraordinary jumble of bad history, perverse geography, ill assorted ethnography, and confused topography—coupled with a distorted outlook on current political problems. Speaking seriously, I think his speech will cause profound disappointment to the people of Bihar, especially to the landholders of that Province, who had voted for him as their representative in this Council. My esteemed friend, the Hon'ble Mr. Haque, has already replied very pertinently to his absolutely uncalled for remarks about the Bihar Executive Council. The Hon'ble Maharaja Bahadur has evidently forgotten that Bihar has had an Executive Council since the inauguration of that institution in the Lower Provinces about eighteen months ago, and to have taken away that privilege from the Biharis would have inflicted a very grievous wrong upon them. The Maharaja Bahadur seems also to have failed to realise the fact that it is in the Executive Councils as now constituted that scope is given to such little talent as the zamindars possess, by their being appointed as members of these bodies. I therefore think that he should have welcomed this institution for Bihar instead of condemning it.

"One more remark, my Lord, which I desire to make is this. The Maharajadhiraja Bahadur has declared himself to be a strong supporter of the now totally discredited scheme of partition effected by Lord Curzon six years ago. I wish I could honestly congratulate the Maharaja upon his support to Lord Curzon, but I am sorry I cannot. That partition as effected constituted two divisions of Bengal, and Bihar and Orissa into one Province. The Maharaja seems to think that the new Province as now constituted is heterogeneous, but I would like to know if it is any more heterogeneous as it stands to-day than it was with the two Bengal divisions thrown in? But that is the way how the Maharaja with his clear vision looks at this question. I shall pass on now, my Lord, to associating myself with the Hon'ble Mr. Haque in offering to Your Excellency and to Your Excellency's Government the very best and sincerest thanks of the people of Bihar for what is really a Royal boon to them in the truest sense of the term. I think I echo the views of the Biharis in saying that no people are really so happy and glad as those of Bihar are, on account of the separation of their Province from Bengal, and for which they had been crying aloud for many years; but unfortunately the Government of Lord Curzon did not see their way to accept what was the only ideal scheme for the partition of the Lower Provinces. This has now been accepted by Your Lordship's Government, and my friend the Hon'ble Mr. Haque, therefore, has rightly said that Your Lordship's name will go down to posterity as the best benefactor of not only Bihar but of the whole country, for having brought about the memorable administrative changes announced by our King-Emperor.

"My Lord, one word on the question of our finances. As the Hon'ble Mr. Gokhale has pointed out, our financial condition at present requires very careful consideration, on account of the fact that very soon the opium-revenue will have disappeared from our resources. It is therefore, especially in view of the demands now being made, the very proper demands, which the Government have to some extent conceded, for education and sanitation, absolutely necessary that our finances should be properly husbanded and that so far as possible all such economy should be effected as can be done, without in any way diminishing the efficiency of our administration. For this purpose, my Lord, my humble submission is that two things are absolutely expedient: the wider employment of Indians in the public services and a careful handling of our military expenses and charges. In regard to the wider employment of my countrymen, I gave notices of two or three Resolutions to be moved in this Council. I was given to understand, however, that the Government of India were in communication with the Secretary of State on these subjects, and I therefore withdrew them. I do hope that, in due course, the Government will be able to inaugurate a policy which will be conducive to the much larger employment of Indians. It seems to me that the time has come when the Government of India should have a Royal Commission appointed to go into the whole question. The Public Service Commission made its recommendations nearly 25 years ago; and these, unfortunately, were far from satisfactory. We have taken long strides since then, in almost all departments of human activity, and I think, my Lord, that the time is come when the Government of India may very properly ask the Government at home to institute a Royal Commission to go into the whole question of the larger employment of Indians, including that of the recruitment of the judiciary from the legal profession.

"Similarly, my Lord, in regard to the Army charges, the subject has been discussed in this Council time after time, and by none more ably than by our great leader Mr. Gokhale. It is well known that the large additions made to the cost of the Indian Army in 1885-86 were certainly due to the fear of a Russian invasion at the time. Now, thanks to the Anglo-Russian Convention, which was mainly brought about due to Your Lordship's influence, and for which we are all very grateful to Your Excellency, this fear of Russian invasion of the country has certainly disappeared. In view, therefore, of our many necessary requirements now, and the larger demands for education and sanitation, I request the Government of India to consider favourably the question of, at any rate, reducing the cost of the Army to the extent of the additions made in 1885-86, which will, I think, result in a saving of some 3 crores. And in this connection I would like to say that last year I gave notice of a Resolution to be moved in this Council that the commissioned ranks in the Army should be thrown open to Indians. I was then informed that the matter was under the consideration of Government, and that it was likely His Majesty the King Emperor would himself make an announcement at the Durbar on the subject, and it was in that view that I withdrew my Resolution. Well, my Lord, expression has been given to-day to the view of the new official members on this subject by the Raja of Dighapatia, and I may frankly say that great disappointment has been caused in the country on account of that boon not having been announced at the Durbar. I do sincerely hope that it will not be long before Your Lordship's Government will be able to make that long-looked for announcement.

"My Lord, one word about this being the last meeting of the session in Calcutta. I fear I am not so enthusiastic an admirer of Calcutta and of Bengal as my friend Mr. Gokhale. I follow him generally so implicitly that to me it is a real pleasure to find myself in disagreement with him on at least one question. He has pronounced this morning a glowing panegyric on this so-called beautiful city and on the scenery of Bengal. He said he had been for eleven winters in Bengal, and evidently he has come under the spell of this province and its metropolis—'the city of palaces' and of huts! He thinks so very highly of Bengal scenery, possibly because the Hon'ble Member comes from a part of the country which is very arid and very treeless—I mean the Dekkhan. Mr. Gokhale this morning blessed

the administrative changes announced at the Durbar, on the ground that he thought they would be ultimately beneficial to the country as a whole, so far as he could foresee with the eye of faith and hope. It struck me that he must have surveyed the scenery of Bengal with the eye of faith also, or he could not have persuaded himself to speak as he did.' But although I do not quite appreciate Bengal scenery to the extent Mr. Gokhale does, I think I may join him in saying that we are all sorry to go away from Calcutta, especially we of Behar, who have been connected with it since 1765—a long association that—and we are certainly sorry to part with our Bengali friends. I fully reciprocate the sentiments of my friend the Hon'ble Mr. Basu and I assure him that we are all sorry to part with Bengal. But I feel sure that we part as the best of friends, and shall continue to work together whole-heartedly for the welfare and the regeneration of our common motherland."

The Hon'ble Mr. Gains: "My Lord, I have only a few remarks to make with regard to the portion of the Budget which falls in my sphere. We are glad to see that the disappointing results of the Provincial Financial Settlement of Burma have been recognised and we are grateful for the grant of 20 lakhs for communications. This grant can be spent, as could a much larger sum, to great advantage."

The Hon'ble Sir James Meston: "My Lord, the points of purely financial interest which have arisen in the course of the debate to-day are comparatively few. Even those which did emerge are either of so large and comprehensive a character that it would be impossible to do justice to them at the fag-end of the Calcutta session, or they have been dealt with in a spirit of moderation which leaves the representatives of the Finance Department very little to say in reply. The speech of the Hon'ble Mr. Dadabhoy, it is true, bristles with points both great and small, but the number and complexity of them and the pace at which he pressed them home reminded me, while he spoke, of one of his great prototypes who—

'seemed to be
Not one but all mankind's epitome;'

and on looking through my notes at the topics which he raised, I shrink from the encyclopædic task of answering them. Sir Vithaldas Thackersey alluded at some length to the very technical question of the assessment to income-tax of textile mills and factories in Bombay. The Hon'ble gentleman complains that Bombay is at a disadvantage as compared with the mills in other Provinces, and he is particularly dissatisfied with an answer which the Government of India gave in a recent letter to the Bombay Millowners' Association to the effect that they were not prepared to standardise the methods of the assessment of income-tax on factories throughout India. The main reason for that is that the assessment and collection of income-tax are left, in this country, to the Local Governments within certain defined rules and limitations; and in view of the extraordinarily varying conditions of different parts of the country, I hardly see how it could be otherwise. The character of the buildings, their durability, the nature of the machinery, the local practices regarding depreciation, and a half-a-dozen other factors, differ in different parts of India, and no cast-iron rules could well be laid down for regulating them. The Hon'ble Member, however, specifically complained of two points—first, that no depreciation was allowed on buildings in Bombay, whereas it is permitted elsewhere; and, second, that the depreciation allowances generally are less liberal in Bombay than they are in other parts of India. The first of these points I hardly think is quite exact, as the practice in Bombay has been, in assessing factory buildings, to allow for the actual cost of repairs and maintenance without specifying any rigid proportion of allowance on that account. The Local Government have, however, now, at the instance of the agitation recently got up by the Millowners' Association, agreed to accept a regular 2½ per cent. reduction instead of the actual cost of repairs. The second complaint made by Sir Vithaldas Thackersey was that Bombay pays more than Calcutta and Cawnpore, and he suggests that the Bombay payments be levelled down to their level. Another alternative, however, had presented itself already to the Government of India, and that was that Bombay should be left alone and that Cawnpore and Calcutta should be levelled up. I hope that that will be equally congenial to my Hon'ble friend. The whole of the Bombay correspondence has been sent to all the other Local Governments for consideration, and perhaps before my Hon'ble friend brings the Resolution which he threatens on the subject, he will find that his Association is not at a disadvantage as compared with the other parts of India.

"Before I sit down will Your Lordship permit me to express my sincere thanks for the kind and graceful thoughts which inspired the Hon'ble Mr. Gokhale in the things which he said about me personally and to add my thanks to the other Hon'ble Members who followed him. It has been a great pride and a great privilege to be a member of the first reformed Legislative Council in India during its whole triennial period, and that pride is enhanced in the case of all of us officials who have so served—it is enhanced a thousand-fold—by the knowledge that we have secured in some measure the affection and confidence of our non-official colleagues. It is to their courtesy, to their unfailing consideration among new and often trying conditions, that we owe much that we have endeavoured in some measure to give them in return."

The Hon'ble Sir Guy Fleetwood Wilson: "My Lord, the debate on the last day of the session savours rather of a survival of the past than of real business. In the pre-reformed days of the Council, it was practically the only occasion on which members of Council could express their views on every subject, and it is quite natural that the tendency to do so should remain. The debate, however, must of necessity become every year less effective in view of the fact that this Council has realised that it possesses a far better agency to bring about improvement in the administration in the shape of well-considered, well-debated, and, if I may venture to say so, well-divided Resolutions.

"Resolutions of the importance and speeches thereon, of the capacity which have characterised this year's session, must do far more to advance the public interest than what can be but a somewhat desultory conversation on the last day that the Council meets. I do not therefore propose to deal at any length with the remarks of Hon'ble Members who have spoken on a variety of subjects.

"There are two points, however, of considerable importance which were raised by the Hon'ble Mr. Gokhale, which I think I should not pass over without any remark. The Hon'ble Mr. Gokhale reminds me of Mr. Gladstone. On one occasion, when Mr. Gladstone was suffering from the effects of over-work, he was ordered by his physician complete rest. By way of carrying out the orders of his physician, he promptly bought a Turkish Grammar and proceeded to study that language.

"Mr. Gokhale to the intense regret of every one in this room is admittedly suffering somewhat from the effects of over-work. I have little doubt that his medical adviser has enjoined him to avoid all unnecessary effort. By way of carrying out those instructions, he takes advantage of fifteen brief minutes at his disposal to embark on a discussion on such a trifle as a review of the whole basis of taxation.

"I will say frankly, at once, that I am not prepared to follow his example. I retreat and give him all the honours of war, for I am not prepared in the few minutes at my disposal on the last day of the session and with the thermometer at about 100 to take up the cudgels either for or against a radical alteration in the basis of taxation.

"There is much to be said in favour of Mr. Gokhale's suggestion to refer Indian expenditure to a Royal Commission; but there is one point which I should like to mention in this connection, and that is that there is one grave objection, which must be borne in mind, to the adoption of that course. It is inconceivable that less than five years would elapse before the recommendations of such a Commission would be given effect to, and I much fear that meanwhile every attempt to introduce improvement or to effect economies would be held up with the excuse that the Royal Commission was sitting, and that its report had not yet been considered.

"My Lord, I would ask your permission to dwell for a moment on the retirement from his present office of one who has been for over three anxious years my invaluable colleague and my devoted friend.

"Sir James Meston's distinguished services are so well known that it seems a work of supererogation to allude to them. It is not, I think, too much to say that for the last three years Sir James has been the guide, philosopher and friend of the Government of India. He has been more. He has been a helpful, sympathetic and loyal friend to every member of this Council.

"His unswerving devotion to duty, his entire subordination of all self interest to the good of India, his ready sacrifice of ease, leave and even health in the interests of the public service, and his extraordinary capacity for carrying through the most difficult tasks without friction and with complete success, are so well known to every one of us that it is hardly necessary for me to dwell on them.

"Sir James Meston's services during the last three years of stress and anxiety have been conspicuous and successful, and it is impossible for me to exaggerate the deep obligation under which I lie towards him.

"I hope I may be permitted to say that we have placed the finances of India in a sounder and stronger position than they have perhaps before occupied; but if any credit does attach to the conduct of public business by the Finance Department during the last three and a half years, it should be attributed to Sir James Meston rather than myself.

"I believe I shall be voicing the feelings of every one present if I say that we wish him health, prosperity and success in the high position which, on the recommendation of Lord Hardinge, he has been called upon by his Sovereign to fill.

"I have been profoundly touched by the kind expressions which have been used to-day in regard to myself and I am deeply grateful.

"Death has robbed me of more than one friend in the Council, and its coming reconstitution may lessen the number of those who have been my colleagues and my friends for three years. But in its composition what it may, the new Council cannot show me greater kindness or more unvarying consideration than that which I have received from you all, and for which I tender you my warm and heartfelt thanks."

His Excellency the President: "Following the example of some Hon'ble Members, I should like, as Head of the Government, to associate myself with the views of those who have expressed appreciation of Sir Guy Fleetwood Wilson and Sir James Meston. I share the hope that Sir Guy will return invigorated by his stay abroad and restored to health, so that he may be able to complete his full term of service. As regards Sir James Meston, although it has been a great pleasure to me to appoint him to so high and important a post, Hon'ble Members can well understand, I am sure, what a loss he will be to me and the Government of India as Secretary in the Finance Department. I need not go into the question of his great but unassuming ability; but I am confident that his work and services will be to the great advantage of India in whatever position he is employed.

"There is only one point in other matters to which I would like to draw attention, and that is that, although I am determined to permit no measure in connection with the Dacca University that might be interpreted as a measure of partition, and although Mr. Basu has given expression to my own personal views, we have yet to know the view of the new Governor of Bengal on questions of detail, and still more those of the Secretary of State.

"We have now come to the end of another year, a year of historic memory, but it is the financial features of the year which have the first claim upon our thoughts. In the Budget I see a gratifying picture of India's economic strength. Famine came very near our doors in the autumn of last year; but its heavy hand has been withdrawn from all but a few afflicted tracts in Bombay. Plague still scourges a patient and much-enduring people in parts of the country; but the measures for repelling it are steadily growing in knowledge and efficiency and—what is worth even more—in cordiality of co-operation between our officers and those whom they endeavour to help. And so we have reached another milestone, and we pass onwards into the coming year, under the hand of Providence, in confidence and hope.

"The Finance Member, in opening his Budget, reviewed the progress of the last three years. I also have been tempted by his example to indulge in retrospect; but I have been looking a little further back than he has done. I have been looking back to the days when our Indian revenues were clouded by two great shadows—the fall in exchange and the fear of invasion from our North-West Frontier. The era of our modern finance began about twelve years ago. It was an era of prosperity, high surpluses and reforming activity; but it was dominated by these two great evils. Our exchange troubles, it is true, passed away in 1899, and I trust that under skilful guidance they will not return. Their consequences, however, remained in the high taxation that have been imposed to meet them; in the pinching of our administration; and in the poverty of the Provincial Governments. All this had to be put to rights. Moderation had to be restored to our taxes. Money had to be furnished for our more backward departments, particularly for the improvement of the police. The finances of Local Governments had to be placed on a sounder and more stable basis. To these objects the energies of my predecessors were bent and much of their surplus revenues were dedicated. Meanwhile, a heavy

toll was being taken on our revenues by the other incubus which I have mentioned. The defence of our frontier and the preparation of our Army for war formed the second outstanding feature of the period that I am reviewing. Lord Kitchener matured his scheme for the reorganization and redistribution of our military strength, and large sums of money were devoted to it for a series of years. Looking then at the position broadly, we see how two great cycles of expenditure filled the rich years between the famine of 1899 and the crisis of 1907. The sequels of our currency troubles presided over the one, our military anxieties presided the other. The two overlapped, and between them they swallowed up the fruits of our prosperity.

"The situation has now entirely changed; the dark shadows that lay over us have passed away. Our taxation has been lightened. The resources of Local Governments have been strengthened. Exchange is stable; and however much opinions may differ on points of detail, I believe that the basis of our currency policy is secured in public confidence. So also with our military dispositions. The momentous change that the Russian Agreement brought into our relations with one great Asiatic neighbour removed the menace on our frontier, and the rapid growth of our Army expenditure has now been checked and curtailed. At first these improvements were obscured by the financial collapse of 1907 and our slow recovery from its effects. But with care and economy, our finances are restored to health; the sky is clear so far as human eye can judge, and we are ready for our next advance. On what lines shall we proceed? For what goal shall we strive?

"To that question my answer is clear and unhesitating. We have secured the defence of the country. We have removed our great handicap in international trade. It is now our duty to turn all our energies to the uplifting of our people. To that task we are giving freely in the Budget which you have discussed to-day. Is it too much to hope that it will be the dominant policy of the coming years? The Finance Member told the Council of the hopes that rose in my mind when first I took charge of my high office. By those hopes I still abide, and in them I am more than ever confirmed. It is only by the spread of knowledge and by the resolute struggle against avoidable disease and death that India can rise among the nations. It is with this ideal that I sincerely trust our finances will remain in touch. The path will not always be smooth; funds cannot always be available, or enthusiasm always fervid. But we have made a beginning and we cannot now turn back.

"I will not say more on the subject of finance, but before this Council adjourns and its members return to their homes, there are some other matters upon which I would like to avail myself of this opportunity to say a few words to the members of my Legislative Council.

"When closing the Budget debate last year I dwelt on the approaching visit of Their Imperial Majesties the King-Emperor and Queen-Empress to India and the measures that we were already taking to ensure the success of their visit. Since then Their Imperial Majesties have come and after a happy time, full of mutual esteem and affection towards their Indian subjects, have returned to their English home. I will not dwell here upon the splendid pageants of the Coronation Durbar or the cordial reception granted to Their Majesties in Bombay and Calcutta, but I will only say that the expression I used last year, namely, a tidal wave of enthusiasm, was a very inadequate description of the stream of loyal enthusiasm and respectful reverence which broke through every restraint and flooded the country and all classes of the population with joy and gladness at the presence of Their Majesties amongst them. It was one only more proof of the undeniable fact that this vast Empire will yield to none in its loyalty and homage to the Throne.

"The past year may well be described as an *annus mirabilis*, and owing to the beneficent administrative changes announced by the King-Emperor at Delhi, it will leave a lasting mark upon the history of India. We are confident that the beneficial results of those changes will eventually exceed all expectation, will introduce an era of peace and contentment, and will be to the advantage of better government and more efficient administration.

"In five days' time the three new Provinces will come into existence with complete full powers, with the exception of the Province of Bihar and Orissa, which will have to wait a few weeks, in accordance with law, for the creation of an Executive Council. All I wish to say to the three reconstituted Provinces is—'Go forward and prosper, and justify the policy of the Government of India by the maintenance of peace and order within your boundaries.' The tranquility that happily prevails in Bengal as compared with the situation of the past few years, and even of a year ago, is already a striking and undeniable proof of the wisdom of the policy of the Government of India.

"As regards the transfer of the capital to Delhi, we fully realise the heavy responsibility entailed in the creation of a new Imperial city that shall be worthy of this Empire and which shall meet the requirements of a great capital, with a careful, but not too parsimonious supervision of the expenditure required to achieve a really satisfactory result. The creation of this new city is a matter in which I am taking, and shall continue to take, a very keen personal interest, and I have been in correspondence with Lord Crewe to send here as soon as possible the best sanitary engineer, town-planner, architect and landscape gardener that he can find to draw up plans for the new city. These will leave England in a few days' time. When acceptable plans have been prepared, the moment will arrive to call in architects to provide suitable designs and estimates for the new Government buildings, and these will require very careful selection and supervision. My own personal inclination is towards an Oriental style of architecture which should be in unison with local surroundings and with climatic conditions.

"I am well aware that criticisms have been levelled at the Government of India for having cited a fixed sum as the probable cost of the new capital, and that certain people have mentioned ten to fourteen millions as more likely to be expended than the more modest sum of four millions named by Government. I do not know upon what basis these estimates have been framed, but I can only regard them as exaggerated and fantastic. A little thought as to what land, Government buildings, roads, drainage, water-supply, etc., will at the outset be required for the new city, would convince any unbiassed person that the cost will approximate far more nearly to the Government estimate than to these exaggerated figures. For example, when I was in Delhi a few days ago, I saw what appeared to me a desirable site, and I made inquiry into the cost of acquiring a space of 30 square miles embracing this area. I found that it would cost, roughly speaking, 30 to 36 lakhs. Now, irresponsible critics have probably not taken into account the cheapness of land at Delhi, which after all is a well-known fact, although most of the land in question is covered with rich and luxuriant crops. Lime, bricks and splendid stone, the same as that used by the Moghal Emperors, are to be found

absolutely on the spot, while the Mekrana marble quarries are only 200 miles distant on a direct line of railway. These facts naturally conduce to reduce expenditure, but they again have been probably ignored by our amiable critics. Then again I know that the Government buildings and civil station at Dacca cost under 70 lakhs; I know also that the estimated expenditure on a handsome scale for Government buildings and civil station at Backarpore is under a crore. Are we wrong therefore in considering that we can do the same at new Delhi on a much more magnificent scale for six crores? Government have of course no intention of themselves building private residences, shops, business premises, etc. On the other hand, they hope to obtain a good return for land sold to private individuals on reasonable terms for building leases. I therefore do not at all regret that the Government of India mentioned a fixed sum of 4 million sterling, *i.e.*, six crores, as a probable cost of Delhi, which amount I have good reason to believe will, with proper care and supervision, be in the end but little, if at all, exceeded by the time that the city is built. I hope that these facts may reassure people in India and serve to correct irresponsible statements made by interested persons.

"We all know the adage that Rome was not built in a day; and however hard we may work, it will take some years before the new city can be completed. In the meantime we are making arrangements for the temporary accommodation of the Government of India at Delhi during next cold weather and for the meeting there of this Council. Although I fear that owing to the fortune of war in the approaching electoral campaign some familiar friends and faces may be absent when we meet next year at Delhi, I trust that nobody of my Council will take too seriously to heart the grave forebodings of certain organs of the Press in which Delhi is described as being afflicted with the ten plagues of Egypt. I bid those who are timid to be stout of heart, to realise that, in spite of these blood-curdling stories, the death-rate of Delhi is no more than that of Lucknow, and to remember that Delhi is one of the towns of Northern India where the increase of population has during the last twenty years been both steady and progressive.

"I should now like to turn your thoughts for a few minutes to external affairs in which the interests of a very large and influential section of the community are sentimentally, though indirectly, affected. I do not wish to touch on the question of the war between Turkey and Italy beyond expressing our profound regret that hostilities should be in progress between two countries so friendly disposed towards Great Britain, and to add that I happen to know that His Majesty's Government have, in conjunction with other Powers, already taken steps to mediate with a view to securing an honourable peace. When, however, it appeared that there was a likelihood of hostilities being extended by the Italian naval forces to Jeddah and Yambo, I immediately drew the attention of His Majesty's Government to the very serious anxiety that would be created by an attack upon the ports leading to the holy cities of Islam, and by an interference with the pilgrim traffic to those ports. Representations were at once made to the Italian Government by the Secretary of State for Foreign Affairs and satisfactory assurances were obtained.

"Having already mentioned the friendly disposition of Turkey towards Great Britain, I should like to inform the members of my Council of a significant incident which occurred only a few days ago, and of which I only learnt yesterday. The King received, on March 21st, a Special Mission from the Sultan of Turkey, consisting of the Turkish Ambassador, the Counsellor and two Secretaries of the Turkish Embassy, and Reshid Bey (*Conseiller legiste*) of the Sublime Porte, who presented to His Majesty an autograph letter from the Sultan, and also the Order of the Hamedan-al-Jemaa and the Order of the Imtiaz conferred on the King as a fresh proof of the Sultan's desire to strengthen the friendly relations and cordial ties now existing between the two Empires, and as a special mark of His Imperial Majesty's sincere friendship towards the King. The point is that the almost unprecedented distinction of the simultaneous conferment of these two Orders by the Sultan on His Majesty the King-Emperor is a striking act of confidence and good-will which I am sure will be appreciated by the Muhammadans of India.

"In Persia the situation during the past two years has been as unsatisfactory as possible, in so far as British and Indian interests are concerned. In the south of Persia anarchy reigns supreme, the Persian Government having neither power nor authority, while order in the Gulf ports is maintained solely by the presence of the British East Indian Squadron in the Persian Gulf. British and Indian trade interests have suffered severe losses, many caravans having been robbed and the muleteers killed by tribesmen, so that no caravans can now proceed in safety along the main trade routes. Within only the last few days 150 Indian troops have had to be landed at Lingah to protect the Consulate and British and Indian lives and property from the threatened attack of 2,400 tribesmen. Six months ago, owing to an attack made upon the British Consulate at Shiraz, which I may add was very bravely repulsed by a small handful of Indian troops acting as Consular guards, it was decided to strengthen the escorts at Bushire, Shiraz and Ispahan, and four squadrons of the Central India Horse were sent to Persia for distribution between these towns and for the protection of British and Indian life and property. Shortly afterwards, when the British Consul at Shiraz was proceeding with a caravan with specie belonging to the Imperial Bank of Persia, escorted by half a squadron of the Central India Horse, they were attacked by the very men who were employed by the Persian Government as road guards, and they lost a few men killed and wounded, amongst the latter being the British Consul. The ordinary course under such circumstances would be to demand from the Persian Government the punishment of the offenders and reparation. Such a course under existing circumstances is not likely to produce much result, and the only alternative course would be to take the law into one's own hands and to send a punitive expedition. To act on such lines there would in my opinion be serious objections, since it might involve us in a situation in Southern Persia from which it might be difficult to extricate ourselves and which might eventually lead to the partition of Persia. Such a policy is entirely opposed to the views of the Government of India, whose hope and desire are that the integrity and independence of Persia may remain unimpaired. In view, however, of the necessity of looking after our own interests, we propose, with the approval of the Secretary of State, to instruct our Resident at Bushire to open negotiations with the tribes for the punishment of those who led the attack upon our convoy and for the proper guarding and security of the British and Indian caravans passing along the main trade routes of the south. The explanation of our policy will, I trust, dispel the fears of those who have imagined that we had leanings towards the partition of Persia with Russia. We have, I maintain, acted with much patience under circumstances of grave provocation, and our one hope is that we may yet see peace and order restored in Southern Persia in the near future.

"There are, I know, certain critics who declaim against the Anglo-Russian Agreement in connection with Persia, and ask of what use it can be in view of the presence of Russian troops in Northern Persia. To these critics I would reply that the fundamental basis of the Anglo-Russian Agreement is the independence and integrity of Persia; and so long as we are a signatory to that agreement, we are able to exercise a moral influence on our co-signatory, where we could not use material pressure. Russian troops have not entered Teheran, and within the last few weeks they have been withdrawn from Kazvin. It is my own conviction that, were this agreement not in force, the partition of Persia would already be an accomplished fact.

"Nearer home and actually on our north-east borders we have had to send a small punitive expedition against some tribes of Abors, who last spring murdered Mr. Williamson, an able young official, and his party under circumstances of great treachery. The remains of Mr Williamson have been partly recovered, and some of those implicated in his murder have been captured. Advantage was taken of the presence of the expedition to survey a considerable tract of country which was absolutely unknown. The expedition having achieved its object is now returning home.

"Although the Government of India have been so fortunate as not to be engaged in any tribal war on the North-West Frontier during the past few years, we have quite recently been nearly in conflict with the Mahsuds. This tribe has during the past year suffered terribly from famine, and in order to give them employment and to save them from being driven by hunger to become a nuisance to their neighbours, we obtained authority from the Secretary of State to commence work on a proposed railway from Peza to Tonk. Upon this line 2,500 Mahsuds have for some time been employed. A certain section of the tribe that was hostile has tried to create trouble and has destroyed one of our roads. This caused some unrest on the frontier, necessitating the moving up of troops to meet all eventualities. Happily the Mahsuds employed on the railway realised the advantages of their situation, drove off their fellow-tribesmen and repaired the road. I think we may congratulate ourselves that this small railway, of which the construction will be profitable in the future, has saved us from a tribal war on the frontier.

"Now turning to affairs nearer home, and in particular to the work of my Legislative Council during the past session, I think that I may say with some pride and satisfaction that the debates that have taken place have reached a higher standard of statesmanship and efficiency than has ever been previously attained. They have taken place with a self-restraint and a mutual courtesy and good fellowship that might well be a model to all legislative bodies. Many Resolutions of various kinds have been brought forward by non-official members, and their views have been set forth with explicit clearness and much force. The fact that a large majority of these Resolutions have been negatived by Government is no reason for regarding these discussions as sterile or a waste of time. On the contrary, I regard them as most beneficial, since not only do they present an opportunity for the Government to hear the views of Hon'ble Members from every part of the country and thereby to acquire much useful local information, but they enable the Government to explain clearly their own views and to give publicity to their reasons for not acceding to them. Government must clearly be a moderating influence and restraining force advancing steadily on the path of reform and development with every care for the varied interests of the millions entrusted to their care. If all the Resolutions that were proposed were accepted and became law to-morrow, they would assuredly give place to others, probably of a more advanced type, and with progress at this rate India would soon be in the melting-pot. Consequently I see every advantage in the discussions that have taken place in this Council. They are in my opinion extremely educative, and will, I am sure, bear fruit in due season.

"With these few words I wish you all a happy return to your homes, and I declare this session closed."

The Council adjourned *sine die*.

CALCUTTA:
The 1st April 1912.

W. H. VINCENT,
Secy. to the Govt. of India, Legislative Dept.

APPENDIX.

Province.	For year 1909-1910	Area of reserved forests.		
	Total area of reserved forests.	Closed to all animals part of year (1909-1910)	Closed to browsers part of year (1909-1910)	Open to all animals all year (1909-1910)
Bengal	4,248	32	63	146
United Provinces	3,947	174	..	1,136
Punjab	1,844	267	70	631
Burma	22,991	4,026	6	1,076
Eastern Bengal and Assam	6,482	..	..	729
Central Provinces	21,436	638	17	5,480
Coorg	320	241	..	..
North-West Frontier Province	236	8	..	47
Ajmer	142	60	..	5
Baluchistan	262	16	..	58
Andamans	161	..	..	..
Madras	18,762	147	2	735
Bombay	14,104	1,157	9	2,899
Total ..	97,870	6,766	167	13,191

(Republished by order of His Excellency the Governor in Council.)

L. DAVIDSON,
for Secretary to Government, Legislative Dept.

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Part IV.—Proceedings of the Madras Legislature.

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Proceedings of the Council of the Governor of Fort St. George assembled for the purpose of making Laws and Regulations under the provisions of the Acts of Parliament, 24 & 25 Vict., C. 67, 55 & 56 Vict., C. 14, and 9 Edw. 7, C. 4.

The Council met at the New Council Chamber, Fort St. George, at 11 A.M. on Tuesday the 2nd day of April 1912

PRESENT:

His Excellency the Hon'ble Sir MURRAY HAMMICK, K.C.S.I., C.I.E., Governor of Madras—*Presiding.*

The Hon'ble Mr. J. N. ATKINSON, C.S.I.

The Hon'ble Mr. P. S. SIVASWAMI AIYAR, C.I.E.

The Hon'ble Sir HAROLD STUART, K.C.V.O., C.S.I.

The Hon'ble Mr. V. KAMESWARA RAO NAYUDU.

The Hon'ble Mr. E. W. ORR.

The Hon'ble Rao Bahadur P. TIAGARAIYA CHETTI Garu.

The Hon'ble Mr. G. RAGHAVA RAO PANTULU.*

The Hon'ble Mr. P. KESAVA PILLAI.

The Hon'ble Khan Bahadur MUHAMMAD HABIBULLAH SAHIB Bahadur.

The Hon'ble Rao Bahadur N. KRISHNASWAMI AIYANGAR Avargal.

The Hon'ble Mr. T. V. SESHAGIRI AIYAR.

The Hon'ble Mirza Raja Sri Pushavati Vizzarama Gajapati Raz Manya Sultan Bahadur, Raja of Vizianagram.

The Hon'ble Diwan Bahadur V. RAMACHANDRA NAYUDU Garu, Zamindar of Doddapanayakkanur.

The Hon'ble Raja V. VASUDEVA RAJA Avergal, Valiya Nambidi of Kollengode.

The Hon'ble Rao Bahadur T. S. BALAKRISHNA AIYAR Avargal.

The Hon'ble Khan Bahadur MUHAMMAD ABDUL KUDDUS BADSHA SAHIB Bahadur.

The Hon'ble Moulvi SAIYID MURTUZA SAHIB Bahadur.

The Hon'ble Mr. A. G. CARDEW, C.S.I.

The Hon'ble Mr. C. A. SMITH, C.I.E.

The Hon'ble Mr. C. R. M. SCHMIDT.

* Arrived after the opening of the meeting.

New Member; Rules for the conduct of business at meetings of the Council; Questions and Answers.

(The Secretary.)

The Hon'ble Diwan Bahadur S. R. M. RAMASWAMI CHETTIYAR Avargal
The Hon'ble Diwan Bahadur R. RAGHUNATHA RAO Avargal, C.S.I.
The Hon'ble Mr. T. RICHMOND.
The Hon'ble Mr. J. H. STONE.*
The Hon'ble Diwan Bahadur L. A. GOVINDARAGHAVA AIYAR Avargal
The Hon'ble Raja Sri MADANA MOHANA SINHA DEVU GARU, Zamindar of Dharakota.
The Hon'ble Mr. P. F. X. SALDANHA.
The Hon'ble Mr. M. M. SAMBANDHA MUDALIYAR.
The Hon'ble Mr. S. T. SHANMUKHAM PILLAI.
The Hon'ble Rao Bahadur N. SUBBA RAO Avargal.
The Hon'ble Mr. M. RAMACHANDRA RAO PANTULU.
The Hon'ble Mr. J. TWIGG.
The Hon'ble Mr. L. DAVIDSON.
The Hon'ble Mr. W. O. HORNE.
The Hon'ble Mr. R. B. CLEGG.
The Hon'ble Surgeon-General W. B. BANNERMAN, C.S.I., M.D., I.M.S.
The Hon'ble Mr. A. G. BOURNE, O.I.E., B.SC., F.R.S.
The Hon'ble Mr. D. W. G. COWIE.
The Hon'ble Mr. C. E. ODGERS.
The Hon'ble Sir F. J. E. SPRING, K.C.I.E.
The Hon'ble Mr. A. D. JACKSON.
The Hon'ble Diwan Bahadur M. ADINARAYANA AIYA GARU.
The Hon'ble Mr. C. F. NAPIER (*Advocate-General*).*
The Hon'ble Mr. S. D. PEARS.*

The SECRETARY:—"Before the business of the day is opened, I propose to draw attention to two variations in the Agenda paper which is laid on the table to-day as compared with that which was sent to Honourable Members on Friday last. In the first place the stage at which the Hon'ble Sir Harold Stuart will present the budget has been altered from Order of the Day No. 4 to No. 5. That is to say, the budget will be introduced after the questions have been answered. Secondly, an alteration has been made in the serial order of the nine resolutions printed at pages 35 and 36 of the Agenda paper. The Hon'ble Mr. Ramachandra Rao's resolution recommending the re-consideration of the decision to amalgamate the offices of certain district registrars has been placed second on the list, instead of the seventh, the object of this change being to ensure that the two resolutions relating to the same subject but moved by different Honourable Members shall be taken in succession. The order of other resolutions remains unaltered."

NEW MEMBER.

The SECRETARY:—"I have now the honour to report the nomination to this Council of Mr. S. D. Pears. Mr. Pears not being present at this moment will take the oath of office when he arrives."

RULES FOR THE CONDUCT OF BUSINESS AT MEETINGS OF THE COUNCIL.

The Secretary reported that the amendment of rule 61 of the rules for the conduct of business at meetings of the Council which was passed by the Council at the meeting held on 13th March 1912 received the assent of His Excellency the Governor on the 18th *idem*.

QUESTIONS AND ANSWERS.

[*Order made by His Excellency the President under rule* 11 *of the statutory rules for the asking of questions in the Council*—

(1) Printed copies of all the questions and answers to be put and given at the meeting shall be placed on the Council table half an hour before the President takes his seat. The questions shall be numbered consecutively as printed.

* Arrived after the opening of the meeting.

Questions and Answers.

(Diwan Bahadur Raghunatha Rao.)

(2) The questions shall be put and answered in the following manner :—

The Secretary shall call the name of each interpellator in turn, specify the serial numbers of his questions and make a sufficient pause to allow the Honourable Member a reasonable opportunity of rising in his place, if he is desirous of asking any supplementary questions. Supplementary questions must be put immediately after the principal questions to which they relate.]

The Hon'ble Diwan Bahadur Raghunatha Rao Avargal.

Question 1. Will the Government be pleased to state what amount has been expended on the conservancy of the Coleroon river during the past ten years and with what result? Expenditure on Coleroon conservancy

Answer 1—

A sum of Rs. 13,20,918 has been spent on the conservancy of the Coleroon river during the ten years commencing from 1902–1903. The reports received show that most of the erosions in the several reaches of the river have been reclaimed by groynes and *nazal* plantations and that several serious and dangerous erosions that caused some anxiety have been rendered safe.

Question 2. Will the Government be pleased to state whether the reduction in the price of salt has made the manufacture of earth salt for sale impossible, and, if not, will the Government be pleased to recommend further reduction in the price of salt to reach to that point? Reduction of price of salt.

Answer 2—

It is presumed that the Honourable Member means to refer in his question to the duty on salt and not to the price of salt. The reductions of the duty which have taken place in recent years have been accompanied by a marked and continuous decline in the number of offences against the provisions of the Salt Act, the number of persons concerned in such offences having fallen from 5,245 in 1902 to 133 in 1910. The Government do not propose to make any recommendation to the Government of India.

Question 3. Will the Government be pleased to state whether they have received any information why no village forests were formed in the districts of Tanjore and Trichinopoly in the year 1911, and, if not, will they be pleased to call for it? Village forests, Tanjore and Trichinopoly districts

Answer 3—

An experiment is being made in handing over village forests for management to village panchayats in three districts, namely, Coimbatore, South Canara and Chingleput, and a similar experiment is under consideration in regard to two more districts—Guntûr and Kistna. It is not proposed to extend the system till the working of the experiment in the abovementioned districts has been watched and experience gained.

Question 4. Will the Government be pleased to state whether they have received any information why no village bench courts were established in the district of Tanjore in the year 1911, and, if not, will they be pleased to call for it? Village bench courts, Tanjore district.

Answer 4—

The practice is for the Government to establish bench courts on the recommendation of the Collector of the district. No such recommendation was received from the Collector of Tanjore during 1911. There are already five bench courts in the district, and the Collector will no doubt move the Government if he considers any additions necessary. The Government see no reason to call for information on the point.

Questions and Answers.

(Diwan Bahadur Raghunatha Rao ; Mr. Orr.)

Water-rate for supposed pumping in to high-level lands.

Question 5. Will the Government be pleased to state whether it has sanctioned the system of charging water-rate for lands which are higher in level than the high flood of Government water-courses passing by such lands, since the date of the unappealed decision of the District Court of Tanjore which held in appeal No 60 of 1903 that the order of Government laid down that "it is clear that water-rate is to "be charged . . only when it can be shown that dry crops have been grown by "the aid of Government water when it is manifest that without such irrigation the "land must have remained waste or the crop on it must have perished. In cases of "doubt as to whether the crop could have been successfully raised without the "assistance of Government water, no charge should be made"; that "as the Cauvery did not overflow its bank . . the trenches could only have held rain-water", and that "as to the third contention of the defendant that the plaint land received a "supply of Government water by percolation from the Cauvery, it is sufficient to point "out that the evidence shows that the land in question is at a higher level than the "bank of the river, and is at a distance of 250 or 300 feet from it. In the circum-"stances irrigation by percolation as described in Exhibit B was out of question"? Against this decision the Government have not appealed

Answer 5—

Neither before nor after the judgment in A.S. No. 60 of 1903 have Government ever sanctioned any system of charging water-cess for a supply of water from a Government source to lands which are too high to receive water from such source. The Madras Irrigation Cess Act, 1865, expressly provides that in order that a wet crop shall be liable to water-cess on account of water from a Government source such irrigation must be beneficial to and sufficient for the requirements of the crop. The Courts found in A.S. No. 60 of 1903 that in the case then in question no supply was in fact received, but that finding in the individual case under trial has no bearing on the law or on the rules made by Government in accordance with the law.

Publication of Board's Standing Orders.

Question 6. Will the Government be pleased to order that the Board's Standing Orders be placed on the Editors' Table, and published in the district gazettes concerned, as these orders very often relate to the rules to be observed by people and ryots?

Answer 6—

The Standing Orders of the Board of Revenue and the correction slips thereto have been published and are available for sale to the public, while under paragraph 3 of Board's Standing Order No. 194 all circulars issued by local authorities when of the nature of Standing Orders and the Circular orders of the Board of Revenue should be published in the district gazette. The Government will moreover be ready to place on the Editors' Table all important amendments of the Board's Standing Orders which may hereafter be made.

The Hon'ble Mr. Orr.

Extension of Lepers Act to Madras city.

Question 7. Referring to answer 25 given on the 4th April 1911, will Government be pleased to state if any progress has been made with the proposal to apply certain sections of the Indian Lepers Act, 1898, to the city of Madras?

Answer 7—

The Surgeon-General is collecting information on various points connected with the proposal and the receipt of this is awaited.

European judges in Small Cause Court, Madras.

Question 8. Will Government be pleased to state—

(a) Why the precedent of having a European as Chief Judge of the Small Cause Court has been departed from in the latest appointment?

(b) Why no European Judge is on the permanent staff of that court?

Questions and Answers.

(Mr. Orr.)

Answer 8—

There is no law or rule which limits the field of selection for judges of the Small Cause Court in the manner suggested in the question and in making the recent appointments to that Court the Government acted in accordance with what they considered to be the best interests of the public service.

Standardisation of Weights and Measures

Question 9. Does Government propose to take any measures, executive or legislative, for the standardization of weights and measures in this Presidency?

Answer 9—

The Government have prescribed the maund of 40 seers of 24 tolas each as the standard weight and the pucka seer (80 tolas) and the Madras measure (120 tolas) as standard measures. To popularize the use of standard weights and measures the Government have ordered that only the standard weights and measures and their sub-multiples should be stamped by the official stamping establishment maintained in each district. They have also arranged for the departmental sale of standard weights and measures so that they may be easily procurable by merchants and tradesmen. No legislative action is contemplated.

Hospital for infectious diseases, Madras city

Question 10. (*a*) With reference to G.O. No. 909 M. of 11th May 1905, will Government be pleased to state what steps have been taken to enforce the provision of a hospital for infectious diseases by the Corporation of Madras?

(*b*) Will Government be pleased to state why there has been a delay of nearly seven years and when the hospital may be expected to be completed?

Answer 10—

In the Government Order cited a committee was convened for the purpose of submitting practical proposals for the site and construction of a hospital for the treatment of infectious diseases. The report of the committee was received in November 1905 and referred for remarks to the Sanitary Board, which after consulting the Sanitary Commissioner and the Sanitary Engineer submitted its recommendations in May 1906. These were communicated by Government to the Corporation of Madras in June with the request that that body would—

(i) state as early as possible whether or not it endorsed the proposals of the Sanitary Board, and

(ii) report how it proposed to find the funds required for the initial outlay and annual maintenance charges involved.

The Corporation replied to this reference in August 1906, disapproving of the site selected, demurring to the amalgamation of cholera and small-pox hospitals which had been proposed and advocating the construction of two small-pox hospitals, one for the northern and one for the southern portion of the city. The view taken by the Commissioners apparently was that there was no *immediate* necessity to consider the question of hospital accommodation for infectious diseases other than small-pox in view of the provision already existing in the old military hospital and the Kistnampet hospital. The Sanitary Board was again consulted, and while adhering to the view that two hospitals side by side represented the ideal arrangement, recognized that want of funds necessitated less expensive measures and therefore recommended as an alternative the immediate provision of a single central small-pox hospital and the appointment of a committee to select a site for it. This proposal was referred to the Corporation in November 1906 and substantially accepted by that body in March 1907. A committee was appointed in April and in June it recommended a site in the Madras salt depôt, which, after consulting the Board of Revenue, the Government found itself

Questions and Answers.

(Mr. Orr; Sir Francis Spring.)

unable to grant. The committee was accordingly requested in August to make another selection. This resulted in a recommendation in favour of a site adjoining the Harness and Saddlery Factory and ascertained to be under the control of the Military Department. This site having been approved by the Sanitary Board in January 1908, the military authorities were addressed on the subject and after repeated communications pressing for an early disposal of the case sanctioned the assignment of the land in March 1909. It was then formally made over to the Corporation in G.O. No. 985, Revenue, dated 12th April 1909, and in the following month the Sanitary Engineer was instructed to revise the original plans and estimates for the small-pox hospital with reference to certain recommendations made by the committee appointed to select the site. In April 1910 this revision had been carried out after consultation with the Surgeon-General and the result as embodied in a port-folio of 13 plans and estimates was communicated to the Corporation, which in July expressed its approval and passed the papers on to the Public Works Department for technical scrutiny. The Chief Engineer's scrutiny was completed in November, and Government in their Order No. 1349 M., dated 16th November 1910, sanctioned the estimates, the amount of which was Rs. 1,12,334. With reference to certain remarks made by the Chief Engineer regarding the unstable nature of the soil the Standing Committee of the Corporation caused a fresh examination of the site to be made by the Health Officer, who, while accepting it as the best location available, took the opportunity to suggest various additions to and alterations in the buildings, estimated by the Corporation Engineer to cost Rs. 72,000. Proposals to this effect were submitted in the end of March and the Government after consulting the Surgeon-General invited the Corporation to re-consider the proposed outlay in the light of the criticisms embodied in G.O. No 766 M., dated 17th May 1911. No reply having yet been received to those proceedings, it is not possible for Government to frame any anticipation as to the date when the hospital will be completely constructed.

State technical scholarships.

Question 11. (*a*) Will Government be pleased to state what have been the practical results of the State technical scholarships from their inception?

(*b*) Have any new industries been promoted or old industries revived as a direct result of the provision of such scholarships?

(*c*) How many scholarships have been awarded and at what cost?

Answer 11—

Since the establishment of the State technical scholarships seven candidates from this Presidency have been granted scholarships. Of these only two have returned to India after completing their technical course, one a month ago and the other in December 1909. The latter scholar was employed under Government for about a year as a weaving expert and on the termination of his appointment proceeded to Bombay. In these circumstances it is too soon yet to say what have been the practical results of the scholarships. The expenditure on scholarships, exclusive of fees and travelling allowances, has been about Rs. 33,000.

The Hon'ble Sir Francis Spring.

Construction and financing of district board railways.

Question 12. Will Government consent to supplement the meagre details afforded in paragraph 356, page 63 of the Madras Administration Report for 1910–1911, by furnishing information on the following points:—

(*a*) How many of the 25 district boards in this Presidency, and which of them, have arranged to raise the three-pie railway cess under clause 57 of the Madras District Boards Act?

Questions and Answers.

(Sir Francis Spring.)

(*b*) How much does each district collect annually and to what did the collection of each amount up to the end of 1910–1911?

(*c*) How many and which of the districts have got out preliminary schemes and rough estimates for lines in which they are interested?

(*d*) Does the Government of India's offer still hold good to lend money to the boards for their proposed railways on the security of the cess?

(*e*) Is money so lent treated as coming within what is known as the "Railway Programme"?

(*f*) If a Board raises debentures in the open market on the security of its cess, is the money so raised treated as coming within the "Railway Programme"?

(*g*) If a Board utilizes its cess as a guarantee of interest to a Railway Company proposing to construct a district railway, is the money spent by the Company under such guarantee considered as coming within the "Railway Programme"?

(*h*) If a Board raises debentures in the open market on the security of its cess, may trustees under the Indian Trusts Act handle the securities so raised?

(*i*) May Presidency banks handle them under the Presidency Banks Act?

(*j*) If an existing main line of railway passing through a district consents to accept the cess as a guarantee of interest on the capital required for a branch which the Board of the district desires to see constructed, must the capital so guaranteed be included in the "Railway Programme" if—

(i) it is raised by the Company independently of Government, or

(ii) it is supplied to the Company by Government on conditions similar to those on which capital is supplied for the Company's own line?

Answer 12—

(*a*) The special cess permissible under clause (ii) of section 57 of the Madras Local Boards Act, 1884, is now levied by nine of the 25 district boards in the Presidency, namely, South Arcot, Coimbatore, Guntur, Kistna, Kurnool, Madura, Ramnad, Salem and Tinnevelly. In Trichinopoly it was formerly levied but was suspended with effect from 1st July 1906 pending a decision as to a defined programme of railway construction. In Tanjore the revenue set aside for railway purposes is not a special cess but a proportion of the ordinary land cess leviable under clause (i) of section 57.

(*b*) The following figures give the latest estimates of the annual collections of the special cess and the actual amount to the credit of each board on the 1st April 1911:—

Name of district board.	Estimated income from railway cess in		Total amount to credit on 1st April 1911.
	1911-1912.	1912-1913.	
	Rs.	Rs.	Rs.
South Arcot	59,379	58,200	4,46,691
Coimbatore	48,000	49,000	5,30,000
Guntur	1,01,000	1,01,518	8,70,772
Kistna	1,30,000	1,30,000	7,03,748
Kurnool	58,150	58,950	4,08,971
Madura	93,378	94,540	2,41,889
Ramnad	52,620	51,350	1,79,993
Salem	42,000	42,000	4,49,992
Tinnevelly	57,010	57,410	1,28,383

Questions and Answers.

(Sir Francis Spring; Mr. Davidson; Mr. Ramachandra Rao Pantulu.)

(*c*) Project estimates have been prepared for the following schemes of railway:—

Name of district board.	Proposed line.
South Arcot	From Ulundurpet to Chinnasalem.
Coimbatore	From Podanur to Pollachi.
Guntur	From Tenali to Repalle.
Kurnool	From Nandyal to Atmakur.
Madura	From Kodaikanal to Uttamapalaiyam.
Ramnad	From Ramnad to Kilakarai.
Salem	From Salem to Attur.
Tanjore	From Nidamangalam to Mannargudi and from Tirutturaippundi to Vedaraniyam.
Tinnevelly	From Tinnevelly to Tiruchendur.

(*d*) The offer of the Government of India to lend money to the boards on the security of the cess still holds good.

(*e*) Projects financed with the aid of such loans come within the "Railway Programme."

(*f*) Projects financed with funds raised in the open market are outside the "Railway Programme."

(*g*) If the money spent under such a guarantee has been raised in the open market, the project is considered as outside the "Railway Programme;" but if it has been borrowed from Government, the line is treated as coming within the programme.

(*h*) The Government have been advised that in the absence of express authority as to the force of the word "municipal" in clause (*a*) of section 20 of the Indian Trusts Act, 1882, trustees could not be recommended to handle debentures raised by a district board in the open market on the security of the special cess.

(*i*) Under section 35 (*a*) (4) of the Presidency Banks Act, 1876, as amended in 1907, Presidency banks are empowered to invest in district board debentures.

(*j*) (*i*) If the capital required by the company working the main line of railway is raised independently of Government, the line to be constructed will not come within the "Railway Programme."

(ii) If, however, it is supplied by Government, the line is regarded as coming within the "Railway Programme."

The Hon'ble Sir FRANCIS SPRING:—"Will the Government be pleased to move the Government of India to amend the Indian Trust Act, so as to allow trustees to handle the securities in question?"

The Hon'ble Mr. DAVIDSON:—"The Government will consider the Honourable Member's suggestion."

The Hon'ble Mr. Ramachandra Rao Pantulu.

Detention of State prisoners.

Question 13. (*a*) With reference to the provision made in the budget estimates for 1912–13 under 25. POLITICAL—Refugees and State prisoners, will the Government be pleased to place on the table a statement showing the names of the 41 Mappillas and other prisoners, the districts they belong to, the circumstances which led to their detention, the provision of law under which and the period during which they have been so detained?

(*b*) Will the Government be pleased to state the date, if any, on which the question of the release of each of these prisoners was last considered?

(*c*) Will the Government be pleased to state whether these 41 prisoners have any, if so what, means of livelihood other than the allowances granted by Government?

Questions and Answers.

(Mr. Ramachandra Rao Pantulu; Sir Harold Stuart.)

(*d*) Is it a fact that 27 of these prisoners are now in receipt of allowances from Rs. 2 to Rs. 6 *per mensem* and will the Government be pleased to state the basis on which these allowances have been fixed? Are any of these prisoners supplementing these allowances by earning any wages or salaries?

(*e*) Will the Government be pleased to state whether any and if so what provision was made for the maintenance of the families of each of those prisoners?

Answer 13—

A *statement containing the particulars required by the Honourable Member is placed on the table. There are now only 40 political détenus. Their cases are considered every six months in accordance with section 3 of the Madras Regulation No. II of 1819. They were last considered in January 1912. There are 25 prisoners who are in receipt of allowances ranging from Rs. 2 to Rs. 6 *per mensem*. The allowances granted for their support have been fixed by Government with due regard to their rank in life, their own wants and those of their family and are in many cases supplemental to private earnings.

The Hon'ble Mr. RAMACHANDRA RAO PANTULU:—"With reference to the answer of Government about the detention of State prisoners, may I know whether the persons mentioned in the statement who are employed as dalvayis, muchis and peons in public offices get any allowance from Government in addition to the salaries which they draw as peons, etc.?"

The Hon'ble Sir HAROLD STUART:—"I cannot speak with absolute certainty, but I believe they are not in receipt of any allowance."

The Hon'ble Mr. RAMACHANDRA RAO PANTULU:—"Except their salaries?"

The Hon'ble Sir HAROLD STUART:—"Yes, as a rule."

The Hon'ble Mr. RAMACHANDRA RAO PANTULU:—"May I know whether the allowances are made with reference to their own wants and those of their families?"

The Hon'ble Sir HAROLD STUART:—"The allowances, I imagine, are of long standing and were fixed so as to bring a total income to the State prisoners which would be sufficient for the maintenance of themselves and their families?"

The Hon'ble Mr. RAMACHANDRA RAO PANTULU:—"Are the Government in a position to state the number of persons in the families of each of the prisoners and the principles with reference to which the allowances were fixed?"

The Hon'ble Sir HAROLD STUART:—"The Government acted on the information supplied to them by the Collector."

The Hon'ble Mr. RAMACHANDRA RAO PANTULU:—"May I know whether the allowances were revised with reference to the rise in prices or any other circumstances brought to their notice?"

The Hon'ble Sir HAROLD STUART:—"The State prisoners get grain compensation allowances."

Question 14. (*a*) Is Dr. R. W. Chester, who has been appointed to act as District Medical and Sanitary Officer, Chittoor, the senior civil assistant surgeon for promotion to the grade of civil surgeon? Appointment of Mr. R. W. Chester as District Medical and Sanitary Officer, Chittoor.

(*b*) If not, will the Government be pleased to state why this officer has been given special advancement?

Answer 14—

Civil assistant surgeons are promoted to the grade of civil surgeon for exceptional qualifications and ability. Dr. Chester was specially selected on those grounds.

*Printed as Appendix A at pages 395-98 infra.

Questions and Answers.

(Mr. Ramachandra Rao Pantulu ; Mr. Atkinson.)

Direct recruitment to Provincial Civil Service, executive branch.

Question 15. *(a)* Will the Government be pleased to state whether it is a fact that the Government of India have permitted the direct recruitment of one officer to the Provincial Civil Service, executive branch, for the next three years?

(b) Will the Government be pleased to state whether any person has been appointed this year? If not, will the Government be pleased to state the method of selection, if any, which the Government intend adopting in making this appointment?

Answer 15—

The Government of India have lately sanctioned the creation of three probationary deputy collectorships, one to be ordinarily filled each year, but no person has yet been selected for appointment and the method of selection has not yet been settled.

Tiruppattur and Berhampur riots.

Question 16. Will the Government be pleased to make a statement as regards the causes that led to the riots at Tiruppattur and Berhampur and also as regards any measures taken or proposed to be taken for restoring order?

Answer 16—

The disturbances in both cases arose out of disputes between Hindus and Muhammadans regarding their rights in respect of religious processions. Criminal proceedings have been instituted against a number of persons charged with participation in the riots and the police force in both towns has been strengthened.

Village service cess, Bhadrachalam estate.

Question 17. Will the Government be pleased to state the authority under which the cess known as the "Bhadrachalam estate village service cess" is collected and the purposes for which it is levied or applied?

Answer 17—

The "Bhadrachalam estates village service cess" is a payment made by the proprietors of Bhadrachalam and Rekapalle under the terms of the *sanads* granted to them at the time of the settlement of the estates. It is intended to meet the cost of village officers in the two estates.

The Hon'ble Mr. RAMACHANDRA RAO PANTULU:—"With reference to the cess known as the 'Bhadrachalam estates village service cess' I should like to know how it is being utilized at present—whether it is utilized to meet the cost of the village officers in the two estates?"

The Hon'ble Mr. ATKINSON:—"It is utilized in paying the salaries of village officers."

Recruitment to Provincial Civil Service, executive branch.

Question 18. With reference to the answer given to the Hon'ble Mr. Subba Rao in the Imperial Legislative Council on the 7th instant in regard to the recruitment of the Provincial Civil Service, executive branch, will the Government be pleased to state whether under the rules as amended in 1910, this Government has complete discretion in adopting any method of recruitment it may consider suitable to the requirements of this Presidency?

Answer 18—

Under the Provincial Civil Service rules as amended in 1910, the Local Government have the power to make rules for the recruitment to that service without the previous sanction of the Government of India, but subject to their general control and subject to certain general conditions governing such recruitment which are formulated in the Resolution of the Government of India, Home Department No. 1046–1056, dated 19th August 1910, published at pages 23 and 24 of the *Fort St. George Gazette*, dated 10th January 1911.

Questions and Answers.

(Khan Bahadur Muhammad Abdul Kuddus Badsha Sahib.)

The Hon'ble Khan Bahadur Muhammad Abdul Kuddus Badsha Sahib Bahadur.

Discontinuance of the 8 o'clock time-gun, Madras city.

Question 19. (*a*) Will the Government be pleased to state the reasons for the discontinuance of the time-gun at 8 P.M.?

(*b*) Having regard to the state of public feeling in favour of its continuance, will the Government be pleased to consider the question of restoring this gun?

Answer 19—

The Government are unaware of the reasons for the discontinuance by the military authorities of the 8 P.M. time-gun and have addressed the Adjutant-General on the subject.

Additional police for private service.

Question 20. (*a*) Will the Government be pleased to say whether they have received any representation urging the appointment of additional constables for private service under section 21 of the City Police Act on the application of private parties?

(*b*) If the answer to the above question be in the affirmative, will the Government be so good as to state the substance of any orders they might have passed thereon and the grounds on which those orders were based?

Answer 20—

The Government received a communication on the subject from the President of the South Indian Chamber of Commerce and in reply expressed their regret that they were unable to sanction the employment of constables beyond the scope of the Madras City Police Act, 1888.

Allowance during sessions of Legislative Council to members resident in Madras.

Question 21. With reference to G.G. No. 806, Financial, dated 23rd June 1911, will the Government of Madras be pleased to move the Government of India in view to obtaining their sanction for the grant of a daily allowance of Rs. 10 to the additional members of the Provincial Legislative Council resident in Madras for each day of attendance at the Council?

Answer 21—

The Government are not prepared to move the Government of India to extend to additional members of the Provincial Legislative Council resident in Madras the grant of the daily allowance of Rs. 10 allowed to members not resident in Madras as this allowance is intended to meet the out of pocket expenses incidental to a temporary change of residence which those permanently resident in Madras would not incur.

Medical indents for *mufassal* and head-quarter hospitals.

Question 22. (*a*) Will the Government be pleased to state whether it is a fact that there are two kinds of medical indents, one for Presidency and head quarter hospitals and the other for *mufassal* hospitals?

(*b*) Is it a fact that the former kind of indent contains a list of 515 drugs and other appliances, and the latter only 160 drugs, etc.?

(*c*) As the nature of diseases and their treatment is the same in all places, will the Government be pleased to order that the indents in all cases shall be prepared uniformly?

Answer 22—

(*a*) & (*b*) There are two forms of medical indents in use for hospitals in the Presidency, one containing a list of 456 drugs besides instruments and other appliances and the other containing 187 drugs. The former is used for Presidency and head-quarter hospitals, the latter for *mufassal* hospitals.

(*c*) The smaller form has been found in practice to be quite sufficient for all the ordinary needs of hospitals in the *mufassal*. No restriction is placed at present on the local bodies indenting for any specified drugs they may require for particular institutions in their charge, provided that they can pay for them. In the circumstances the Government do not consider

Questions and Answers.

(Khan Bahadur Muhammad Abdul Kuddus Badsha Sahib; Diwan Bahadur Ramabhadra Nayudu.)

that any useful purpose will be served by the adoption of the Honourable Member's suggestion. They apprehend indeed that the indiscriminate use of the larger form would encourage extravagant indents on the part of medical subordinates in charge of smaller institutions and increase the cost of medical stores to local bodies.

Indian appraisers in Customs department.

Question 23. In view of the duties which appraisers have to perform in the Madras Customs Department and having regard to the fact that the merchants who have to transact business with them are mostly Indians, will the Government be pleased to consider the claims of qualified Indians equally with those of Europeans for such appointments at least in the future?

Answer 23—

It is essential that appraisers in the Madras custom-house should possess expert knowledge derived from practical trade experience. Provided that a candidate possesses this qualification the Government are prepared to consider the claims of Indians equally with those of Europeans.

The Hon'ble Diwan Bahadur Ramabhadra Nayudu Garu, Zamindar of Doddappanayakkanur.

Water-cess on *zamindari* lands.

Question 24. (*a*) Are the Government aware that in the recent case of *Kottalinga Setu Rayar* v. *Sahasranama Aiyar*, reported in the I.L.R., 34 Madras, pages 520 to 526, the High Court of Madras has held that where water-cess is leviable on *zamindari* land under the provisions of Madras Act VII of 1865 (Irrigation Cess Act) the person bound to pay such cess is the *zamindar* and not the tenant in occupation of such land?

(*b*) Are Government aware that the practice in such cases hitherto has been for Government to collect the water-cess direct from the tenant using the water?

(*c*) Are Government aware that this decision makes the *zamindar* primarily liable for the cess and that his only remedy is a suit for enhancement under section 30 (iii) under the Estates Land Act?

(*d*) Will Government be pleased to consider the desirability of giving statutory sanction to the existing custom thereby restoring the *status quo ante*?

Answer 24—

The matter will receive the attention of Government.

Rental value of *zamindari* lands, Madura and Ramnad.

Question 25. (*a*) Is it a fact that the manager to the lessees of the Sivaganga *zamindari* has been informed by the Collector of Ramnad that Government have, in consideration of the high prices prevailing in the quinquennium ending fasli 1318, ordered (in G.O. No. 2530 of the 2nd August 1910, communicated with B.P. Mis. No. 2275 of 12th August 1910) that the annual rental value of the wet lands in the *zamindari* should be calculated at an assumed uniform rate of assessment of Rs. 10 per acre for first crop and Rs. 5 per acre for second crop and have further directed that no undertaking should be given that the rates now introduced will be adhered to for any specified period?

(*b*) Is it a fact that the Collector of Ramnad accordingly brought the new rates into force in the last fasli and called for land-cess accounts from the manager for fasli 1320 on the basis of the new rates?

(*c*) Are the Government aware that the order referred to in question (*a*) has caused great dissatisfaction amongst *zamindars* in the Madura and Ramnad districts?

(*d*) In view of the hardships inflicted on *zamindars* by Government in modifying an element of uncertainty by their order referred to in question (*a*), will Government be pleased to reconsider the order, if not withdraw it altogether?

Questions and Answers.

(Diwan Bahadur Ramabhadra Nayudu.)

Answer 25—

In view of the great increase in the price of paddy during the quinquennium ending Fasli 1318 the Government proposed to adopt a uniform rate of Rs. 10 per acre in the case of first crop and Rs. 5 in the case of second crop as the rent value of wet land in the Sivaganga *zamindari*, but on the objection of the manager to the lessee of Sivaganga the Government later reduced the rates to Rs 8–8–0 and Rs. 4–4–0 per acre, respectively, for Fasli 1320 and directed that in future the procedure prescribed in sections 64 to 70 of the Madras Local Boards Act, 1884, should be followed. As this direction is in accordance with the law it cannot be reconsidered.

Grouping of villages, Ramnad district

Question 26. (*a*) Are the Government aware that the recent grouping of villages in the Ramnad district has resulted in the appointment of one set of village officials to five or six villages on the average even in *warapat* villages?

(*b*) Are Government aware that this has caused and is causing inconvenience to *zamindars* who cannot command the services of the village servants for purposes for which they have a right to look to their aid, such as in the settlement of accounts, in the sharing of the produce, etc.?

(*c*) Having regard to what is stated in questions (*a*) and (*b*) will Government be pleased to consider the expediency of appointing one more *kanakkan* and one more *ambalakaran* for each group of villages as recently re-formed?

Answer 26—

Under sections 6 and 7 of the Madras Proprietary Estates Village-service Act, 1894, clubbing of villages and revision of village establishments are carried out by the Collector with the sanction of the Board of Revenue. The Government are not aware that the revision of establishments in Rámnád has caused any inconvenience and they do not propose to take any action in the matter unless specific instances in which inconvenience has been caused are brought to their notice.

Appointment of zamindari village officers

Question 27. (*a*) Is it a fact that Government have declined to interfere with the orders of the Board of Revenue cancelling the permanent appointment of one Tolaikatti Muniyappan to the post of the munsif-monigar of Chembarasamipalli, etc., villages, which had been originally made by the Head Assistant Collector in his capacity as agent to the Court of Wards representing the proprietor of the estate?

(*b*) Is it a fact that the villages referred to in question (*a*) are in the *palaiyam* of Shulagiri?

(*c*) Are the Government aware that the decision of Government has given cause for dissatisfaction amongst *zamindars* generally in the Presidency in regard to appointment of village heads in their areas?

(*d*) In view of the existing dissatisfaction will the Government be pleased to re-consider the matter referred to in question (*a*)?

Answer 27—

It is a fact that the Government declined to interfere with the Board's orders cancelling the appointment of Tolaikatti Muniyappan to the post of munsif-monigar of Chembarasamipalli village in the Shulagiri estate. The Madras Proprietary Estates Village-service Act, 1894, which regulates the appointment and removal of village officers in estates does not provide for any appeal to Government against the decision of subordinate authorities and the Government cannot therefore undertake to reconsider the decision arrived at.

Questions and Answers.

(Diwan Bahadur Ramabhadra Nayudu.)

Allowances to Panchalamkurichi ex-poligar's family.

Question 28. (*a*) Have Government received a memorial from Kumarasami Durai, son of Company Selvan Durai, *ex-zamindar* of Panchalamkurichi, Tinnevelly district, and his son Jagavirarama Kottabomma Company Selvan Durai, residing at Chakarakudi village, Srivaikuntam taluk?

(*b*) Are Government aware that monthly payment made to them by Government is only Rs. 52½?

(*c*) Having regard to the fact that their present pecuniary difficulties are great and that prices have risen high in recent years, will Government be pleased to consider the desirability of raising it to a suitable extent so that they may be above want so far as their daily needs go?

Answer 28—

(*a*) The Government received last year a petition from Kumarasami Durai and his son praying for the restoration of the estate of the Panchalamkurichi Poligar which was forfeited in 1801 for rebellion and other crimes. The petition was rejected.

(*b*) & (*c*) The Government are aware that a compassionate monthly allowance of Rs. 52-8-0 is paid to Kumarasami Durai. They see no reason to raise this allowance.

Anicut across Uttaramerur tank, Chingleput district.

Question 29. (*a*) Have Government in their Order No. 390, dated 10th September 1907, considered the question of the construction of an anicut across the Uttaramerur tank in Chingleput district?

(*b*) Have Government ordered the said anicut's construction as a famine-relief measure?

(*c*) Is it a fact that the Superintending Engineer has represented that a return of 2·37 *per cent* on the outlay may be expected from the execution of the work?

(*d*) Are Government aware that since the re-settlement operations in the Chingleput district, the return on the outlay would be even greater than that mentioned in question (*c*)?

(*e*) In these circumstances will the Government be pleased to take up the construction of the anicut at an early date?

Answer 29—

(*a*), (*b*) & (*c*) The Honourable Member is referred to the answers given to Question No. 50, clauses (*a*), (*b*) & (*c*).

(*d*) The answer is in the affirmative.

(*e*) The Honourable Member is referred to the answer given to Question No. 50, clause (*d*).

Diversion of Chayyar river freshes to tanks near Uttaramerur.

Question 30. (*a*) Have Government received within the last four years or so any memorials from the ryots of the villages adjoining Uttaramerur requesting the diversion of the freshes of the Chayyar river running to waste to their tanks?

(*b*) If the answer to question (*a*) be in the affirmative, will the Government be pleased to state how Government propose to deal with the matter referred to in the memorials?

Answer 30—

(*a*) & (*b*) The Honourable Member is referred to the answer given to Questions Nos. 29 and 50 with regard to the action taken on the subject.

Re-instatement of a district board clerk, Chingleput.

Question 31. Have Government received a memorial from one K. R. Sesha Aiyar, formerly district board clerk, Chingleput district, praying for restoration to the post from which he was compelled to resign by Mr. Vibert, Collector of that district?

Questions and Answers.

(Diwan Bahadur Ramabhadra Nayudu.)

Answer 31—

No such memorial has been received.

Question 32. (*a*) Will Government be pleased to state whether the Collector of Madura between 1898 and 1902 refused to assign some lands under the Periyar and other places to some agricultural graduates who wanted the same for the opening up of certain experimental farms at their own expense? Assignment of Periyar land to agricultural graduates.

(*b*) If the answer to the above question be in the negative, will Government be pleased to consider the expediency of assigning lands to agricultural graduates hereafter, on terms more favourable than the *darkhast* rules allow in view of the results which would accrue by such action?

Answer 32—

(*a*) In 1899 a graduate of the Saidapet Agricultural College who was employed in the Cawnpore Agricultural School applied for land for the purpose of a demonstration farm. He proposed to work the farm through his agents. The Government declined to grant the request as he resided outside the Presidency.

(*b*) The Government do not propose to make any general rules on the subject. Individual applications will be considered and dealt with on their merits.

Question 33. (*a*) Is it a fact that Kakappan, the village munsif of Terkutteru, Melur taluk, Madura, was, on 29th March 1910, suspended by the Collector of Madura from service for not taking steps to detect the culprits who removed the lock of sluice No. 2, Periyar channel? Watching of sluice locks in Periyar channels.

(*b*) Is it a fact that frequent complaints have been heard of similar removing of locks of sluices on the Periyar system and that it has not been possible to fix the responsibility on the right shoulders?

(*c*) If the answers to the above questions (*a*) and (*b*) are in the affirmative, will Government be pleased to consider the desirability of appointing departmental full-timed watchmen to guard these sluices and relieve the village munsifs from the performance of a duty that they cannot perform?

Answer 33—

(*a*) The Government have no information regarding the case referred to in clause (*a*) of the question. But it is open to the village munsif mentioned to present an appeal to constituted authorities if he is not satisfied with the Collector's order.

(*b*) & (*c*) It is a fact that numerous cases occur in which locks, shutters, sluices, masonry works and channels of irrigation works are wilfully damaged or interfered with by ryots with the object of obtaining an additional supply of water. The Government are not prepared to relieve the village officers of their present responsibilities in this respect.

Question 34. (*a*) Will the Government be pleased to state whether *inam* landholders are liable to pay double assessment for two crops in a year (short and long crops) as in the case of purchasers of waste lands under Periyar, whether they cultivate their *inam* lands or not? Water-supply to *inam* lands under the Periyar.

(*b*) Are not the purchasers of waste lands under the Periyar put to great disadvantage by allowing *inam* landholders to raise two crops in a year especially when there is scarcity of water?

(*c*) Are Government bound to supply water for two crops to *inam* lands as in the case of purchasers of waste lands?

Questions and Answers.

(Diwan Bahadur Ramabhadra Nayudu.)

(*d*) Are there special officers in the Periyar-affected parts specially deputed to supervise and control the water-supply so that the *inam* landholders may not use more water to their lands in times of scarcity than required?

(*e*) If the answers to questions (*a*) and (*b*) are in the negative, will Government be pleased to discontinue water-supply to *inam* lands during times of scarcity at least in the interest of the purchasers of waste lands under the Periyar and to make enquiries about the alleged grievance of purchasers in getting water-supply to all places where *inam* lands are also included in the same channel for irrigation?

Answer 34—

(*a*) Inamdars are liable to pay water-rate for two crops if they take water for two crops, unless as is sometimes the case they are entitled to exemption from the charge in virtue of an engagement with the Government.

(*b*) The Government have no reason to suppose that this is so.

(*c*) The claim of an inamdar to a supply of water for two crops will be dealt with in accordance with the terms of his title-deed and those of a purchaser of waste land in accordance with the rules ordinarily applicable to holders of ordinary ryotwari land.

(*d*) It is the duty of the officers entrusted with the distribution of water to see that no water is wasted. No officers are employed specially to watch the irrigation of inam lands.

(*e*) The Government do not see any reason to issue any such general orders or to start any general enquiry. Any person having a grievance is at liberty to address the local officers and subordinate authorities and if dissatisfied with the answers received from them to represent the facts to the Government.

Irrigation from Puthukudi channel (Periyar system)

Question 35. Will the Government be pleased to state—

(*a*) the time of opening the head sluice at Tekkadi for letting water in plain for irrigational purposes every year for summer crops;

(*b*) the time when Puthukudi tank, Madura taluk, receives its water-supply;

(*c*) the time when water is supplied to the channel which takes its origin from Puthukudi tank and irrigates Survey Nos 2, 3 and other fields of Molakaranai village, Madura taluk;

(*d*) whether there is time to raise a short or summer crop by the purchasers of waste lands which are classified as the double crop land;

(*e*) the total number of acres which were intended originally to be irrigated by the channel which takes its origin in Puthukudi tank, Madura taluk, and the number of acres which form its present *ayakat*;

(*f*) under the *ayakat* of this channel how many acres of lands are *inam* lands and how many acres *ryotwari*;

(*g*) whether these *inam* lands were included in the original *ayakat* of this channel;

(*h*) whether the sluices which are constructed in the banks of this channel for *inam* lands are constructed by the Public Works Department or left in the hands of owners of *inam* lands themselves;

(*i*) whether the dimensions of these sluices which are intended for *inam* lands are in proportion to the area to be irrigated and whether they are constructed by masonry or mud-work;

(*j*) whether the lands purchased by the ryots from Government in sales are fully cultivated every year without leaving any portion fallow owing to want of adequate water-supply;

(*k*) Is it a fact that complaints have been made by the purchasers of waste lands, which are situated in the tail end of the said channel, to the engineering department for want of adequate water-supply caused by the inclusion of *inam* lands under this *ayakat*?

Questions and Answers.

(Diwan Bahadur Ramabhadra Nayudu; the Secretary.)

(*d*) Considering all the disadvantages which purchasers of waste lands have experienced every year in the matter of getting an adequate water-supply to their lands on account of the interference of *mam* landholders who take water in the same channel, will the Government be pleased to see that the lands sold by Government get adequate water-supply every year by widening the channel as early as may be practicable?

Answer 35—

(*a*) A statement showing the dates on which the head sluice at Tekkadi was opened during each of the last 15 years will be furnished to the Honourable Member.

(*b*) *to* (*d*) The Government have no information. The matter is one which should be dealt with by the local officers, and if the persons affected are not satisfied with their orders, it is open to them to appeal.

The SECRETARY:—"With reference to the answer to Question No. 35 I have here a statement showing the dates on which the head sluice at Tekkadi was opened during each of the last 15 years."

[The statement was then handed to the Hon'ble Mr. Ramabhadra Nayudu.]

Cultivation of saline soil in Terkuttera, Madura district

Question 36. (*a*) What was the original condition of the saline soil which was taken up for experimental purposes at Terkuttera?

(*b*) What is the present state of said land?

(*c*) Has it been in any manner improved and is there any vegetation on it now?

(*d*) What methods have been adopted by Government in the attempts at reclamation made on the lands at Terkuttera, Melur taluk, Madura district?

(*e*) Will Government be pleased to publish the methods adopted there for the information of the public?

(*f*) Have the causes that led to the unsatisfactory results in the reclamation of saline lands at Terkuttera been ascertained, and, if so, will the Government be pleased to state them?

(*g*) Considering the difficulties which even Government experts experience in reclaiming saline lands in Periyar-affected parts, will Government be pleased to classify all saline lands which were embodied in the report of Dr. Leather, Agricultural Chemist to the Government of India, from double-cropped to single-cropped land in the interests of purchasers of waste lands under Periyar?

Answer 36—

(*a*) All the soils taken up for experimental purposes at Terkuttera contained saline impurities in sufficient quantities to interfere materially with the growth of crops.

(*b*) *to* (*f*) Various methods of treatment of these soils were tried, such as the application of gypsum, lime, green manure, red earth, etc., and before the abandonment of the experiment in 1910 crops were raised on part of the land, the soils in some cases showing improvement under treatment, while in other cases they remained infertile. Government have no information as to the condition of the land since the abandonment of the experiment in 1910.

Copies of the following Government Orders bearing on the subject of the experiments conducted will be furnished to the Honourable Member:—

(1)	G.O. No.	861,	Revenue,	dated	22nd September	1902.
(2)	"	"	124	"	"	28th January	1904.
(3)	"	"	1059	"	"	30th October	1905.
(4)	"	"	927	"	"	20th September	1906.
(5)	"	"	873	"	"	27th March	1908.
(6)	"	"	3234	"	"	27th November	"
(7)	"	"	1867	"	"	4th June	1910.

Questions and Answers.

(Diwan Bahadur Ramabhadra Nayudu; the Secretary.)

From the last of these papers it will be observed that the officers of the Agricultural Department came to the conclusion that what is required for the reclamation of such lands as those at Terkutteru is improved drainage, the feasibility of which must be a question of expense in each case.

(g) The purchasers of land under the Periyar system bought their land with a view to profit. If they have found in any case that the land they purchased is saline in character, it is for them to consider whether it is worth while for them to spend money on thoroughly draining the land or whether it would pay them better to relinquish the land. The Government cannot accept the suggestion that the purchasers should be relieved of the liability subject to which they elected to purchase

The SECRETARY:—"With reference to the answer to Question No. 36 I have here all the Government Orders which have been promised to the Hon'ble Mr. Ramabhadra Nayudu."

[The papers in question were then handed to the Honourable Member.]

Improvement of Uttamuttu channel (Periyar system)

Question 37. (a) Will the Government be pleased to state the total number of acres irrigated by the Uttamuttu channel, Cumbum valley, Periyakulam taluk, Madura district, and also the amount of land revenue collected from the lands irrigated by this channel?

(b) Is it a fact that this channel is silted up now and then by two jungle streams known as Kosantiri (*Kosasiri*) *odai* and Gori (*Gori*) *odai*, respectively, causing breaches in the right and left banks of the channel with great damage to the crops?

(c) Is it a fact that ryots owning lands under this channel have sent petitions to the Collector of the district stating their grievances?

(d) Are these sluices which are carried away by the streams re-built again?

(e) Is it also a fact that the clearing away of silt and sand caused by the jungle streams is always done by *kudimaramat*?

(f) Considering the difficulties and troubles which ryots encounter every year in clearing the sand and silt in the said Uttamuttu channel, will the Government be pleased to order the Executive Engineer, Madura district, to inspect the spots and send reports suggesting means to remedy the evils complained of?

Answer 37—

The Government have no information but will call for a report provided that it is found that the persons interested have addressed the local officers and the subordinate controlling authorities for relief.

Regulation of water-supply from Uttamuttu channel (Periyar system)

Question 38. (a) Will the Government be pleased to state the number of villages through which the said channel (Uttamuttu channel) passes?

(b) Are the inhabitants of Cumbum, Puthupatti and Hanumantampatti depend solely upon the water of this channal for their cattle and drinking purposes?

(c) Are there any other sources for getting water for drinking and other purposes?

(d) Is the water-supply to this channel regulated by the custom known as the *murai*?

(e) Owing to this custom are not the inhabitants of these villages who are depending entirely on this channel for their water-supply getting their fresh water-supply once in three days?

(f) Will the Government be pleased to cancel the *murai* system and allow more water in the said channel so that the inhabitants generally and those who resort to the Uttampalaiyam Magistrate's court may have a good supply of fresh water daily for their drinking purposes?

Questions and Answers

(Diwan Bahadur Ramabhadra Nayudu.)

Answer 38—

The Government have no information but will call for a report provided it appears that the persons concerned have first addressed the local officers and the subordinate controlling authorities for relief.

Re-construction of Palaiyamparavu anicut (Periyar system).

Question 39. (*a*) Will the Government be pleased to state if Government intend to re-construct the Palaiyamparavu anicut which was washed away in the year 1908 by flood?

(*b*) Is it a fact that a temporary channel has been dug at Tottamavadi where the Periyar river and the Suruli river unite for irrigating all the lands which were once under the said Palaiyamparavu anicut (Periyakulam taluk)?

(*c*) Is there any intention on the part of the Government to make this temporary channel permanent?

(*d*) If the answer to the question (*c*) be in the affirmative, would Government be pleased to make it a rule that the spring water running at Tottamavadi may be utilized by the ryots of Uttamuttu channel above as hitherto before so that there may not be any dispute upon the subject hereafter between the ryots owning lands under Palaiyamparavu anicut and Uttamuttu channel of Periyakulam taluk, respectively?

Answer 39—

(*a*) It is not proposed to re-construct the Palaiyamparavu anicut.

(*b*) & (*c*) A temporary channel was excavated from the right flank of the river from the Uttamuttu anicut for the irrigation of lands under the ruined Palaiyamparavu anicut and as it proved successful orders have already been issued to construct a new permanent channel on the same alignment.

(*d*) The new channel will be only open during the Periyar supply season and Government do not see the necessity for making any rule with regard to the use of the hot weather flow at Tottamavadi.

Free grants of forest produce in Cumbum valley, Madura.

Question 40. (*a*) Was there a time when the ryots were allowed to fell trees in a reserved forest of Cumbum valley for making agricultural implements without paying any fee whatever to the Forest Department?

(*b*) If the answer to the question be affirmative, will Government be pleased to continue the same practice in the interest of the ryots considering that agriculture is the chief industry in these parts?

(*c*) Is it also a fact that in the Cumbum valley cattle are not allowed by the Forest Department to graze in all tank-beds, though they were once grazing grounds?

(*d*) Will Government be pleased to make enquiries and order the Forest Department to restore to the villagers their old grazing privileges in tank-beds?

Answer 40—

(*a*) & (*b*) The Government are not aware that the ryots were ever allowed to fell trees free of charge in reserved forests, and in any case they are not prepared to admit that practice now.

(*c*) & (*d*) The Government have no information regarding the reservation of grazing in tank-beds in the area mentioned, but if the Honourable Member will specify the names of the tank-beds to which he refers, a report will be called for from the local authorities. Ordinarily the grazing of cattle on unreserved land is permitted free of charge under rule 7 of the rules made under section 26 of the Madras Forest Act, 1882.

District judgeships open to Provincial civil service.

Question 41. (*a*) Were not four district judgeships thrown open to the members of the Provincial judicial service 17 years ago?

(*b*) Is it a fact that only two such posts are held by members of the Provincial judicial service now?

Questions and Answers.

(Diwan Bahadur Ramabhadra Nayudu.)

(*c*) Has not the *personnel* of the Provincial judicial service considerably improved these 17 years, and if so, will Government be pleased to appoint a member of the Provincial judicial service to district judgeship when the next non-provincial service man retires?

Answer 41 –

(*a*) & (*b*) Four posts of district and sessions judge were in 1892 thrown open to, but not completely reserved for, members of the Provincial Civil Service, and two of these posts are now held by members of that service, the other two being filled by Indian gentlemen who formerly held the office of Judge of the Madras City Civil Court, an appointment not technically included in the Provincial Service.

(*c*) The Government do not think it is desirable to make any announcement before-hand on the manner in which a particular appointment will be filled or to discuss in this Council individual claims to an appointment.

Appointment of Mr. P. C. Lobo as sub-judge, Ootacamund

Question 42. (*a*) Will the Government be pleased to state what the special circumstances of the Ootacamund Sub-Court are, which led to the appointment of Mr. P. C. Lobo in preference to Mr. V. C. Mascarenhas and Mr Solomon Nadar who are believed to possess the requisite qualifications for the appointment and are already acting as sub-judges?

(*b*) Are the Government aware that Mr. Lobo's appointment involves the supersession of 27 of his seniors who have put in upwards of fifteen years' service?

Answer 42—

The Government consider it desirable that the officer appointed to the Ootacamund Sub-Court should, on account of the special local conditions, be either a European or Eurasian, or an Indian who has been educated in England. Mr. P. C. Lobo was selected because he was in the opinion of Government best fitted for the appointment.

Grading of district munsifs

Question 43. Will Government be pleased to state how the re-grading of district munsifs referred to in the budget estimate for 1912–13 is proposed to be carried out?

Answer 43—

The effect of the regrading sanctioned in 1911 has been to increase by two the number of appointments in each of the first three grades and to reduce the number in the fourth grade by six.

Dismissal of salt sub-inspector C. Madhava Rao.

Question 44. (*a*) Have Government received any memorial from one C. Madhava Rao, formerly acting salt sub-inspector, Chingleput range, Covelong circle, Central division, now residing at No. 1, Sri Rama's Car Street, Tirupati, Chittoor district?

(*b*) Is it a fact that his former memorials were not disposed of on the merits of the case?

(*c*) In the circumstances stated will Government be pleased to take a merciful view of the case of the memorialist and now dispose of his petition on the merits?

Answer 44—

The Government have received from C. Madhava Rao, late acting sub-inspector in the Salt and Abkari Department, a copy of a memorial said to have been submitted by him through the proper channel. His former memorials to the Government were rejected as he had not complied with the Board's order to delete all irrelevant matter from his appeal petition and to submit it to the Board through the proper channel. If and when he complies with the orders of the Board, his case will be considered.

Questions and Answers.

(Khan Bahadur Muhammad Habibullah Sahib.)

The Hon'ble Khan Bahadur Muhammad Habibullah Sahib Bahadur.

Reduction of salt cess in certain factories

Question 45. With reference to the answer to Question No. 119 asked at the meeting of the Legislative Council held on the 14th February 1912, will Government be pleased to state in which of the factories in the Presidency *ad interim* orders have been issued for the reduction of the salt cess?

Answer 45—

Ad interim orders have issued for the reduction of the salt cess in the case of the following factories:—Kuppili, Cheyyur, Cuddalore, Kadaikkadu, Morakolam and Kattanguli

Pay of sub-assistant surgeons.

Question 46. Will the Government be pleased to state whether any and if so what action has been taken in the direction of raising the pay of sub-assistant surgeons to the scale obtaining in some other provinces, a matter as to which the Hon'ble Mr Atkinson promised consideration at the Budget debate in April 1911?

Answer 46—

The question has been fully considered and the Government have recently decided that there are no grounds justifying any immediate further increase in the scale of pay but that any sub-assistant surgeons possessing the L.M.S. degree or any higher qualification shall be entitled to pay on the maximum scale sanctioned by the Government of India.

Muhammadan supervisors and sub-assistant inspectors of schools

Question 47. (*a*) With reference to the statement of the Hon'ble Sir Murray Hammick at the meeting of the Council held on the 13th instant in regard to an increase during the next official year in the number of supervisors and sub-assistant inspectors of schools, will Government be pleased to state whether such increase is intended to benefit these classes of officers appertaining to Muhammadan schools also?

(*b*) If so, the total number of supervisors and sub-assistant inspectors to be added to the existing number?

(*c*) If not, will Government be pleased to take into consideration the desirability of doing so in connection with a general increase in these classes of officers?

Answer 47—

The special case of Muhammadan schools will be considered by the Director of Public Instruction, when he is engaged in framing his proposals for the additions to the inspecting staff in which Sir Murray Hammick referred as one essential item in the programme yet to be drawn up for the utilization of the Imperial grant for the expansion of elementary education.

Jurisdiction of supervisors of Muhammadan schools.

Question 48. Will Government be pleased to put an end to the present system under which a supervisor of Muhammadan schools is in charge of more districts than one and thus afford him sufficient scope to develop elementary education among the Muhammadans?

Answer 48—

The charges of these special supervisors have been fixed with reference to existing local requirements. The Government have no present intention of increasing the number of supervisors of Muhammadan schools but the question will receive the consideration of the Director of Public Instruction when he is engaged in framing the proposals for the expansion of elementary education referred to in the answer to Question No. 47.

Mopad project, Nellore district.

Question 49. (*a*) Is it a fact that the Mopad project in the Nellore district was sanctioned some years ago as likely to benefit two or three dry taluks of this district?

(*b*) Is it also a fact that some work in connection therewith was executed about two years ago at a cost of about one lakh?

Questions and Answers.

(Khan Bahadur Muhammad Habibullah Sahib; Diwan Bahadur Ramaswami Chettiyar.)

(*c*) Is it also a fact that compensation was paid to the people whose lands had to be acquired for the proposed bed?

(*d*) Will Government be pleased to state why work on this project has since stopped and whether they will issue orders for the early execution of the same?

Answer 49—

(*a*) Yes, the original estimate for the project was sanctioned in 1904.

(*b*) A portion of the work was executed in the years 1905 and 1906 at a cost of 5·10 lakhs.

(*c*) Certain lands were acquired compensation for which has been paid.

(*d*) The work has stopped as changes in design were found necessary during execution which necessitated the submission of a revised estimate to the Secretary of State, whose orders thereon are awaited.

Anicut across the Cheyyar river near Uttaramerur, Chingleput district.

Question 50. (*a*) Is it a fact that in their order No. 590 I., dated 10th September 1907, Government had decided to take up the work of constructing an anicut across the Cheyyar river for feeding the Uttaramerur tank in the Chingleput district?

(*b*) Is it also a fact that the then superintending engineer who investigated the matter was of opinion that a return of 2·37 *per cent.* could be expected on the total outlay on this work?

(*c*) Has not the recent settlement of the Chingleput district resulted in an enhancement of the assessment on wet lands by about 15 *per cent.*?

(*d*) In view of the importance of the work and the large return on outlay which may be expected now will the Government be pleased to sanction the Uttaramerur project at once?

Answer 50—

(*a*) No, in the order referred to it was stated that the project was under consideration.

(*b*) Yes, the return anticipated by the superintending engineer was 2·37 *per cent.* on the total outlay.

(*c*) Yes, during the recent settlement the rates of wet assessment were enhanced by about 15 *per cent.*

(*d*) The plans and estimates are under scrutiny in the office of the Chief Engineer for Irrigation and will be submitted in due course for the orders of Government.

Do.

Question 51. Has Government received any petitions for the last four years from the ryots of villages adjoining Uttaramerur to divert to their tanks the freshes of the Cheyyar river which are now wasted, and if so, what action has been taken thereon?

Answer 51—

The Honourable Member is referred to the answer given to Question No. 50.

The Hon'ble Diwan Bahadur Ramaswami Chettiyar Avargal.

Reorganisation of Public Works establishments.

Question 52. (*a*) Will the Government be pleased to state whether there is any possibility of the recommendation of the Public Works Department establishment committee made in 1907 being sanctioned in the near future?

(*b*) Considering that a period of about four years has elapsed since the date of the committee's report, will the Government be pleased to expedite the sanction of the scheme?

Questions and Answers.

(Diwan Bahadur Ramaswami Chettiyar; Raja Vasudeva Raja.)

(*c*) Is it a fact that the clerical portion of the establishments of the two chief Public Works Department offices, Roads and Buildings branch and Irrigation branch, only have been reorganized and revised rates of pay sanctioned to them over two years ago?

(*d*) Will the Government be pleased to take up at an early date the question of reorganizing the drawing establishments of the two chief offices and also the clerical and drawing staffs of the several *mofussil* Public Works Department offices?

Answer 52—

(*a*), (*b*) & (*d*) The report of the Public Works establishment committee covers a wide range of subjects affecting the inner working of the whole Public Works Department and the reorganization of almost all classes of establishments employed in the department. A comprehensive scheme for the reorganization of the upper subordinate establishment has been worked out and will shortly be placed before the Government of India for sanction. The other subjects dealt with by the committee are still under the consideration of Government and will be disposed of as early as practicable.

(*c*) Yes.

Standardization of weights and measures.

Question 53. (*a*) Will the Government be pleased to state whether final orders of the Government of India regarding weights and measures made mention of in the last paragraph of G.O. No. 210, Revenue, dated 4th March 1893, have since been made?

(*b*) If the answer be in the affirmative, will the Government be pleased to lay a copy of the said orders on the table?

Answer 53—

No orders have been received from the Government of India with reference to the last paragraph of G.O. No. 210, Revenue, dated 4th March 1893.

The Hon'ble Raja Vasudeva Raja Avargal, Valiya Nambidi of Kollengode.

Private practice by principal of Medical College.

Question 54. (*a*) Is it a fact that the senior medical officer of the General Hospital should not take up private practice when he is also the principal of the Medical College?

(*b*) Is it a fact that in other provinces such a restriction does not exist?

(*c*) Will the Government be pleased to relax the rule and allow the officer to take up private cases also?

(*d*) Will the Government be pleased to consider the advisability of relieving the senior medical officer from the work of the principal and of appointing a separate principal for the Medical College?

Answer 54—

A copy of * G.O. No. 303, Public, dated 7th March 1912, containing revised arrangements sanctioned by the Secretary of State for the administration of the General Hospital and the Medical College will be placed on the table. The appointment of principal, Medical College, has been separated from that of senior medical officer, General Hospital, and the officer holding the latter post is restricted to consulting practice. In Calcutta, it is understood, the Surgeon Superintendent of the Presidency General Hospital and the senior medical officer of the Medical College Hospital are similarly debarred from all but consulting practice.

Protest against a paid chairman, Tanjore municipality.

Question 55. Is it a fact that the Tanjore municipality has passed a resolution to the effect that the Council did not want a paid chairman for that municipality and that the Government have asked that municipality to re-consider the resolution?

* Printed as Appendix G at page 839 *infra*.

Questions and Answers.

(Raja Vasudeva Raja; the President; Mr. Davidson.)

Answer 55—

The facts of the case will be apparent from G.O. No. 1349 M., dated 21st August 1911, which is laid on the table.* In response to the enquiry whether in the circumstances stated in those proceedings the Council was prepared to entertain a paid chairman, a resolution was passed on the 29th September in the following terms:—

"The Council is taking active steps to improve the work and hopes to "show satisfactory progress next April and requests that meanwhile "the existing state of things may be allowed to continue."

On receipt of this resolution the Government intimated that they would wait until April 1912 for the final reply of the Council to the suggestion made in August 1911. That reply has not yet been received. Since July 1911 the chairmanship has been held *ex-officio* by the revenue divisional officer.

Protest against a paid chairman, Coimbatore municipality.

Question 56. Is it a fact that the Coimbatore municipality has also expressed its unwillingness to have a paid chairman even though the Government have offered to contribute to the pay of the chairman?

Answer 56—

Yes.

The Hon'ble Raja VASUDEVA RAJA, Valiya Nambidi of Kollengode:—"Will the Government be pleased to consider the representations made by Coimbatore for the privilege of electing a non-official chairman to that municipality?"

His Excellency the PRESIDENT:—"I am afraid that question is out of order. It is not a request for information."

Do do. Palghat municipality.

Question 57. Is it a fact that a memorial signed by about 600 rate-payers has been submitted from Palghat praying that a paid chairman may not be appointed to that municipality?

Answer 57—

A memorial to that effect has been submitted to Government. It bears over 500 signatures, but how many of the signatories are rate-payers is not known.

The Hon'ble Raja VASUDEVA RAJA, Valiya Nambidi of Kollengode:—"Will the Government be pleased to state, if any, and if so what, orders have been passed on the memorial?"

The Hon'ble Mr. DAVIDSON:—"No orders have yet issued on the memorial."

Failure of crops, Malabar.

Question 58. Has the Government received any report from the Collector of Malabar regarding the failure of crops in several parts of the district this year and if not will the Government be pleased to call for a report as to the extent of such failure of crops and consider whether the conditions do not justify some remission in assessments being granted in those parts?

Answer 58—

The Government receive weekly reports from the Collectors of all districts as to the state of the season and crops and they find no reason in those reports to suppose that any special measures are required on the part of Government in regard to the Malabar district. The Standing Orders invest the Collector with ample power to deal with all ordinary cases in which remission may be necessary.

Land revenue remissions, Malabar.

Question 59. Will the Government be pleased to state how many applications for remissions have been received in Malabar this year and in how many cases remissions have been granted and what the total of such remissions amount to?

* Printed as Appendix C at page 329 *infra*.

Questions and Answers.

(Raja Varadeva Raja; Mr. Seshagiri Aiyar; Mr. Atkinson.)

Answer 59—

The Government are not in possession of the information asked for. The Honourable Member's attention is drawn to the answer given to the last preceding question, from which he will observe that the Collector has authority to deal with applications for remission.

Punitive police for Tiruppattur, Salem district.

Question 60. (*a*) Is it a fact that on account of the recent riots in Tiruppattur proposals are before Government for the quartering of a punitive police on the inhabitants of that town and the imposition of a punitive tax on a section of them?

(*b*) Is it a fact that the disturbances were due entirely to temporary causes, and that the town is now perfectly quiet for the last two months and that there is no reasonable apprehension of any disturbance happening so as to warrant or justify the quartering of the punitive police on the locality?

Answer 60—

The Government have decided that the additional police force posted at Tiruppattur should not be made a charge upon the inhabitants of the town.

The Hon'ble Mr. Seshagiri Aiyar.

Disposal of petitions to Revenue Board under Madras Estates Land Act, 1908.

Question 61. (*a*) Will the Government be pleased to state whether the Board of Revenue have framed any rules regarding the procedure to be adopted in the hearing of petitions under section 205 of the Estates Land Act?

(*b*) Will the Government be pleased to state whether notices fixing dates for the hearing of all such petitions are served on the parties?

(*c*) If the answer is in the affirmative, will the Government be pleased to state how many revision petitions were disposed of by the Board of Revenue during the last year and in how many of them notices of the hearing were given to the parties concerned?

(*d*) Has the attention of the Government been drawn to rule 16 of the rules framed by the Board of Revenue in 1910 (Rules for the submission of petitions to the Board of Revenue)? Will the Government be pleased to take the opinion of their law officers as to whether the said rule is not *ultra vires* of the powers of the Board of Revenue, having regard to the provisions of section 205 of the Estates Land Act?

Answer 61—

(*a*) The Board of Revenue has not framed any rules regarding the procedure to be adopted in the hearing of petitions under section 205 of the Madras Estates Land Act, 1908.

(*b*) When petitions have been admitted, notices are given to the parties regarding the dates fixed for the hearing.

(*c*) Eight batches of 266 petitions were disposed of during the last year. Of these, five batches of 125 petitions were not admitted. The remaining three batches of 141 petitions were admitted and disposed of after giving notice to the parties and hearing their vakils.

(*d*) It has been ascertained that rule 16 of the rules framed by the Board of Revenue in 1910 for the submission of memorials to that authority is not applied to proceedings under section 205 of the Estates Land Act. The question of amending that rule and the procedure under section 205 will be further considered.

The Hon'ble Mr. SESHAGIRI AIYAR:—"With reference to answer (*c*) where it is stated that five batches of 125 petitions were not admitted, I should like to know whether notice was given to the petitioners that, unless they show cause to the contrary, their petitions will be rejected?"

The Hon'ble Mr. ATKINSON:—"I understand not."

The Hon'ble Mr. SESHAGIRI AIYAR:—"Will the Government consider the desirability of giving notice to parties before rejecting their petitions?"

The Hon'ble Mr. ATKINSON:—"The matter will be considered."

Questions and Answers.

(Mr. Seshagiri Aiyar.)

Outlay on protective irrigation works.

Question 62. (*a*) Will the Government be pleased to state what sum of money was allotted to this Presidency during the last ten years by the Government of India from the amount provided for expenditure on protective irrigation works as recommended by the Irrigation Commission?

(*b*) Will the Government be pleased to state whether any special officer was deputed to report to the Government on the number of protective irrigation works to be undertaken in this Presidency?

(*c*) If the answer is in the affirmative, will the Government be pleased to state when the report was submitted?

(*d*) Will the Government be pleased to state further how many schemes were recommended, how many of them were accepted by the Government and how many have been taken in hand?

Answer 62—

(*a*) Rs. 26,94,007.

(*b*) & (*c*) A superintending engineer was put on special duty in 1901 to collect all available information regarding irrigation schemes and he submitted a report in 1902. The same officer subsequently investigated certain irrigation projects and submitted a final report in 1907.

(*d*) Fifty-five projects were investigated of which 16 were abandoned, 11 sanctioned and 28 are under revision or consideration. Of the 11 sanctioned items four have been sanctioned as famine-relief works and the other seven have already been put in hand.

Cost of civil buildings and productive irrigation works.

Question 63. (*a*) Will the Government be pleased to state how much money has been spent on the construction of civil buildings in charge of Public Works officers during the last ten years?

(*b*) Will the Government be pleased to state how much money has been spent on productive irrigation works (original) during the last ten years?

Answer 63—

The total expenditure has been (*a*) 199·74 lakhs and (*b*) 114·31 lakhs, respectively.

Printing charges in the High Court.

Question 64. (*a*) Will the Government be pleased to state whether any surplus was derived from the printing charges levied by the High Court during the last five years?

(*b*) If the answer is in the affirmative, will the Government be pleased to state whether such surplus is utilized for any special purpose?

(*c*) Will the Government be pleased to address the High Court on the subject of reducing the rate of printing charges?

Answer 64—

A statement * of the receipts and expenditure on account of translation and printing in the years specified by the Honourable Member is placed on the table. A reference will be made to the High Court on the subject of the manner in which the surplus is utilized and the feasibility of reducing the printing charges.

Appointment of Public Works Department engineers from England.

Question 65. (*a*) Will the Government be pleased to state how many engineers were directly recruited from England for this Presidency during the last five years?

(*b*) Are the Government aware that posts of assistant engineer thrown open directly for the passed students of the Roorkee Engineering College are four and five alternately every year and for the passed students of the Sibpur and Poona Colleges two and three, and one and two, respectively?

* Printed as Appendix D at page 381 *infra*.

Questions and Answers.

(Mr. Seshagiri Aiyar ; Sir Harold Stuart.)

(c) Will the Government be pleased to state why only one post of assistant engineer is thrown open directly for the passed students of the local Engineering College?

(d) Will the Government be pleased to consider the advisability of recruiting more largely from the passed students of the local Engineering College, now that the Cooper's Hill College from which engineers from England were directly recruited for India has been abolished?

(e) Will the Government be pleased to ascertain how many engineers are directly recruited from England for Bombay, Bengal, United Provinces and the Punjab and what proportion the number of engineers directly recruited from England bears to the number of engineers directly recruited locally in each Province?

Answer 65—

(a) Eighteen engineers have been directly recruited from England for this Presidency during the last five years as follows:—

1907	..	..	..	..	..	..	..	5
1908	..	..	..	..	..		..	3
1909	..	..	..	..	..	..	..	5
1910	..	..	..	..	..	..	..	4
1911	..	..	..	..	..	..	..	1
						Total	..	18

(b) & (c) The Honourable Member is referred to the Public Works Department Code, Vol. I, paragraph 149, the numbers laid down in which are as follows:—

Roorkee—Six and seven appointments in alternate years.

Sibpur—One appointment every year.

Poona—One appointment every year.

Madras—One appointment every year.

This distribution of appointments has been fixed to suit the probable requirements of the Provincial service.

(d) The question of the future strength of the Imperial and Provincial services, respectively, is now under the consideration of the Government of India.

(e) The Government do not think it necessary to obtain the information asked for by the Honourable Member.

The Hon'ble Mr. SESHAGIRI AIYAR:—"In their answer, the Government say: 'This distribution of appointments has been fixed to suit the probable requirements 'of the Provincial service'. May I ask whether the Government are in a position to explain what they mean? If your Excellency will allow me to do so, I will state the facts. At present 30 appointments have been Provided for Madras. Of these, only 21 appointments have been recruited from the Provincial service and if the recruitment is to answer the requirements of the Provincial service, should not the Government ask for more than one appointment being guaranteed each year for the Civil Engineering College as is done in the case of Roorkee."

The Hon'ble Sir HAROLD STUART:—"The answer is that the recruitment—the number of appointments given each year—is based upon the normal rate of requirements that is necessary to keep the Provincial service at its sanctioned strength. That recruitment is partly direct from the College of Civil Engineering—one appointment every year direct from the College—and one appointment every alternate year by promotion from upper subordinates. That is, what is calculated to be the normal rate; if we were to recruit at once to the full strength, it would eventually result in a block and that is not desirable."

Questions and Answers.

(Mr. Seshagiri Aiyar; Mr. Sambandha Mudaliyar.)

Re-organisation of Public Works office establishment

Question 66. (*a*) Is it a fact that a committee was appointed in 1906 to enquire into the working of the office establishments of the Public Works Department?

(*b*) Is it a fact that the committee submitted a report in 1907 after touring throughout the Presidency and making enquiries at the several head-quarters of the Public Works Department offices?

(*c*) Will the Government be pleased to state whether they have passed any orders on the recommendations made by the committee?

(*d*) If the answer is in the negative, will the Government be pleased to pass orders at an early date on the recommendations made by the committee?

Answer 66—

(*a*) & (*b*) Yes.

(*c*) & (*d*) The Honourable Member is referred to the reply given to Question No. 52, clauses (*a*), (*b*) and (*d*) put by the Hon'ble Diwan Bahadur Ramaswami Chettiyar Avargal.

Head-quarters, Ramnad district

Question 67. (*a*) Will the Government be pleased to state whether orders have been passed regarding the head-quarters of the newly constituted Rāmnād district?

(*b*) If the answer is in the negative, will the Government be pleased to come to an early conclusion on the matter?

Answer 67—

The location of the head-quarters of the new Rāmnād district has not yet been settled, but the question is engaging the attention of Government and a decision will be arrived at as early as possible.

Fuel supply of Madura town.

Question 68. (*a*) Will the Government be pleased to state whether they have resolved to lease to contractors the right to fell forest trees for firewood in the Kunnaiyiruttu range, Madura district?

(*b*) Are the Government aware that the District Forest Officer gave a distinct assurance to the residents of Madura that after 31st March 191. the Government will have their own fuel depôts and will not allow private contractors to fell trees for firewood?

(*c*) Are the Government aware that the public of Madura agreed not to press their request to allow cattle to graze on the forests on the understanding that the Government were to establish their own fuel depôts?

(*d*) Will the Government be pleased to consider the advisability of opening a few more Government fuel depôts in Madura to enable the public to get firewood at a cheap rate?

Answer 68—

The Government have no information on the points raised. A report has been called for.

The Hon'ble Mr. Sambandha Mudaliyar.

Qualifications of jurors and assessors in sessions courts

Question 69. (*a*) Will Government be pleased to state whether any educational or property qualification is prescribed for the persons to be selected as jurors or assessors in cases tried by the courts of sessions and, if so, what those qualifications are?

(*b*) If the answer to the first part of the question is in the negative, will Government be pleased to prescribe some such qualifications?

Answer 69—

(*a*) The Government have not prescribed any qualifications for the persons to be selected as jurors or assessors.

(*b*) The law does not confer upon Government the power to make rules regarding the qualifications of jurors and assessors.

Questions and Answers.

(Mr. Sambandha Mudaliyar; the President; Sir Harold Stuart.)

The Hon'ble Mr. SAMBANDHA MUDALIYAR:—"Will this Government be pleased to recommend to the Government of India to prescribe qualifications?"

His Excellency the PRESIDENT:—"I am afraid that is not a request for information and I must therefore rule that question out."

The Hon'ble Mr. SAMBANDHA MUDALIYAR:—"It is a request."

His Excellency the PRESIDENT:—"It is a request to the Government to give an opinion which we do not desire to give at this moment."

Intermediate accommodation on local railways.

Question 70. Will Government be pleased to direct the Southern Mahratta Railway and South Indian Railway Companies to introduce intermediate class carriages on all their lines with a view to prevent overcrowding in the third-class carriages?

Answer 70—

The Honourable Member's attention is invited to the answer given to Question No. 117 at the meeting of the Legislative Council held on 14th February 1912. The attention of the Railway Board has been drawn to the matter.

Reserved accommodation for Indian women on mail trains between Madras and Mettupalaiyam.

Question 71. Will Government be pleased to direct the South Indian Railway Company to reserve one or two full third-class compartments provided with a lavatory for Indian women in the mail trains running between Madras and Mettupalaiyam and to indicate such reservation by affixing a permanent board to such compartments?

Answer 71—

The Honourable Member is referred to section 64 of the Indian Railways Act, 1890.

House-rent allowance to Indian sub-inspectors of police.

Question 72. (*a*) Will Government be pleased to state whether it is a fact that the recommendation of the Police Commission to grant house allowance or to provide free quarters has been given effect to in respect of European and Eurasian sub-inspectors and sergeants only and not in respect of Indian sub-inspectors?

(*b*) If the answer is in the affirmative, will Government be pleased to grant similar allowance to Indian sub-inspectors or provide them with free quarters?

Answer 72—

In the provision of free quarters no distinction is made between European and Indian police officers. The Police Commission's report contained no recommendation with regard to house-rent allowances and the Government of India have ruled that such allowances shall not be granted in lieu of free quarters.

Establishment of village courts, Salem and Coimbatore.

Question 73. Will Government be pleased to constitute village courts invested with powers to try petty offences and civil suits in the districts of Salem and Coimbatore?

Answer 73—

Every village munsif and village magistrate in the districts of Salem and Coimbatore is invested with the powers mentioned in the question. If the Honourable Member refers to bench courts the answer is that there are a number of such benches for the trial of civil suits and the Government are always prepared to create more benches when there are good grounds for that course. There is no provision of law under which benches can be constituted for the trial of petty offences.

The Hon'ble Mr. SAMBANDHA MUDALIYAR:—"May I request the Government to let me know whether there are any village bench courts established in Coimbatore?"

The Hon'ble Sir HAROLD STUART:—"I think there are some bench courts in the district of Coimbatore."

Questions and Answers.

(Mr. Sambandha Mudaliyar.)

Appointment of special honorary magistrates, Salem and Coimbatore.

Question 74. Are Government considering the question of appointing special honorary magistrates invested with first- or second- class powers in the districts of Salem and Coimbatore from among retired officials or vakils with a view to give relief to stipendiary magistrates?

Answer 74—

The Government have already made appointments of the kind referred to in some districts and are considering the question of similar appointments in Coimbatore. They are prepared to take similar steps in Salem also, if suitable men are forthcoming for appointment.

Podanur-Pollachi railway.

Question 75. Will Government be pleased to state whether the proposed contract with the South Indian Railway Company in regard to the construction of a railway between Podanur and Pollachi has been concluded and if not, what the reason for the delay is and whether there is any near prospect of the work being started?

Answer 75—

No contract for the construction and working of the Podanur-Pollachi line has yet been concluded with the South Indian Railway Company. The project report and estimate for the line have just been received from the railway administration and are under the consideration of Government. When the Railway Board was recently asked to sanction the construction of the Tanjore District Board railway extensions, they stated that the result of the proposal of the Board of Directors, South Indian Railway Company, to absorb all the district board lines in the Madras Presidency into a separate company to be known as the "Madras District Boards Railway Company" might be awaited. It is therefore not likely that the Railway Board will sanction the construction of this line until the result of the above proposal is known.

Increased pay to deputy tahsildars and sub-magistrates.

Question 76. Will Government be pleased to state if the sanction of the Secretary of State has been received for the proposed increase in the salaries of deputy tahsildars and stationary sub-magistrates and if so, when it will be given effect to?

Answer 76—

The sanction of the Secretary of State has been received and the revised scale of pay will be given effect to from the 1st March 1912.

Recruitment of deputy tahsildars and sub-magistrates from legal profession.

Question 77. Will Government be pleased to direct the appointment of a certain proportion of sub-magistrates and deputy tahsildars in each district from among high court vakils or first-grade pleaders of at least three years' standing?

Answer 77—

The Government cannot undertake to reserve any fixed proportion of the appointments of sub-magistrates and deputy tahsildars for High Court vakils or first-grade pleaders of three years' standing.

Official residences for deputy collectors and district munsifs.

Question 78. Will Government be pleased to state if it is a fact that deputy collectors and district munsifs experience considerable difficulty in securing suitable lodgings in many *mufassal* stations and if so, whether Government will construct suitable quarters for them in such places?

Answer 78—

The Government have no reason to believe that deputy collectors and district munsifs commonly find considerable difficulty in securing suitable lodgings in *mufassal* stations. In exceptional circumstances the Government have provided quarters and they are always prepared to make such provision when it is shown to be really necessary.

Questions and Answers.

(Mr. Sambandha Mudaliyar; Mr. Sivaswami Aiyar.)

Indian appraisers, Customs department.

Question 79. Has the attention of Government been drawn to a leading article in the *Hindu* regarding appraisers in the Customs department? Will Government be pleased to state if it is a fact as stated in the said article that the number of Europeans holding such appointments is much larger than the number of Indians and if so, will Government be pleased to consider the claims of qualified Indians for such appointments?

Answer 79—

The Government have perused the article in the *Hindu*. It is the case that the posts of appraisers in the Madras Custom House are held mainly by Europeans. With regard to the claims of qualified Indians the Honourable Member is referred to the answer given to Question No. 23.

The Hon'ble Mr. SAMBANDHA MUDALIYAR:—"Will the Government be pleased to say how many Indians there are in the Customs Department holding the appointment of appraiser?"

The Hon'ble Mr. SIVASWAMI AIYAR:—"There is only one just now."

Enhancement of assessment in Udamalpet and Pollachi taluks, Coimbatore district.

Question 80. Will Government be pleased to state if it is a fact that the Special Settlement Officer, Coimbatore district, has submitted proposals to Government to enhance the assessment on *nanjai* and *punjai* lands in Udamalpet taluk and in portions of Pollachi taluk, Coimbatore district, by about 30 *per cent.* and if so, will Government be pleased to order that the enhancement may not exceed 15 and 12½ *per cent.*, respectively, which rate has been sanctioned by Government?

Answer 80—

The Special Settlement Officer has not proposed to enhance the assessment on dry lands by more than 12½ *per cent.* He has proposed an enhancement of about 30 *per cent.* in the case of the wet lands under certain channals in the two taluks, Udamalpet and Pollachi. His proposals are under consideration.

Un-official visitors for mofussil sub-jails

Question 81. Will Government be pleased to appoint non-official visitors for the inspection of the sub-jails in *mofussil* stations as in the case of central jails?

Answer 81—

The Government will consider the suggestion

Cattle mortality, Coimbatore and Salem districts

Question 82. (*a*) Will Government be pleased to state the cattle mortality in Coimbatore and Salem districts between the years 1908 to 1911?

(*b*) Will Government consider the desirability of establishing veterinary hospitals in every taluk by the respective district boards?

Answer 82—

(*a*) The recorded deaths of cattle from disease in the Salem and Coimbatore districts between 1908 and 1911 have been as follows:—

	Coimbatore.	Salem.
1908-09	17,745	6,575
1909-10	6,969	3,578
1910-11	2,878	1,931
Half year ending 30th September 1911 ..	903	586
Total ..	28,495	12,670

(*b*) The proposal to open new veterinary hospitals in every taluk in these two districts must be considered with reference to the supply of trained veterinary officers, the needs of other districts of the Presidency and the willingness and ability of local boards and councils to contribute towards the upkeep of veterinary hospitals. In view of the fact that the

Questions and Answers.

(Mr. Sambandha Mudaliyar; Mr. Atkinson.)

supply of trained veterinary officers is still very limited and that few districts in the Presidency have as yet got more than one veterinary hospital while in some districts there are none at all, the Government regret that they see no prospect of establishing a veterinary hospital in every taluk of Salem and Coimbatore for some time to come.

Dam across the Gundal river, Coimbatore district.

Question 83. Will Government be pleased to state if they have received any memorial from the ryots of Kollegal taluk, Coimbatore district, dated 29th January 1912, soliciting Government to construct a dam across the Gundal river? If so, will Government be pleased to favourably consider the said memorial?

Answer 83—

The Government have not received the memorial referred to. The superintending engineer on special duty investigating protective irrigation projects reported that the construction of a reservoir on the Gundal river was not feasible.

Extension of Kalingarayan channel across Noyal river.

Question 84. Has the attention of Government been drawn to the memorial, dated 2nd January 1912, submitted to Government by the ryots of Periyavattam Avudaparai of Erode taluk, Coimbatore district, and of Vellaiyanpalaiyam, etc., villages in Karur taluk, Trichinopoly district? And will Government be pleased to state if any enquiry has been made *in re* the allegations in the said memorial and with what result?

Answer 84—

The memorial referred to has been received by Government. The question of extending the Kalingarayan channel cannot be considered until the effect of the improvements now under consideration for the Pugalur and Vangal channels has been ascertained, as these channels are partly dependent on the flow at the tail of the Kalingarayan channel.

Petition from clerks of Madras small Cause Court.

Question 85. Will Government be pleased to state if they have received a memorial from the clerks in the Court of Small Causes, Madras, and if so, what orders have been passed thereon?

Answer 85—

Memorials praying for an increase of pay have been received from certain clerks of the Court of Small Causes, Madras, and are under consideration.

Limitation of wet cultivation and conservation of Amaravati head-waters, Udumalpet taluk, Coimbatore district.

Question 86. Will Government be pleased to restrict the further extension of *nanjai* cultivation over and above the settled *nanjai* lands in Udumalpet taluk and to reserve the forests at the head of the Amaravati river above Kallapuram anicut where it enters and debouches into the plains?

Answer 86—

The subject of the question will be referred to the Collector for remarks.

Use of surplus water of Kadattur channel (Coimbatore) for irrigation in Madura.

Question 87. Will the Government be pleased to state whether the surplus water in Kadattur channel in Coimbatore district is taken to irrigate the *nanjai* crops raised on *punjai* lands in the Madura district detrimental to the interest of the *paimashi nanjai* lands of the lower riparian owners of the Dharapuram channels, and state the extent of such cultivation in the Madura district and the conditions under which extensions are allowed?

Answer 87—

The Government have no information on the subject.

The Hon'ble Mr. SAMBANDHA MUDALIYAR:—"Will the Government be pleased to refer the matter to the Collector and obtain information from him, as the answer of the Government is that there is no information on the subject?"

The Hon'ble Mr. ATKINSON:—"The Government see no reason to call for a report from the Collector. Any one aggrieved may move in the matter."

Questions and Answers.

(Mr. Sambandha Mudaliyar; Mr. Atkinson; Raja of Vizianagram.)

Record of water supplied by Coimbatore channels.

Question 88. With a view to ascertain the exact quantity of water used in the channels and to redress the grievances of the poor ryots, will the Government be pleased to introduce an automatic water recorder at the head of each channel over 500 acres in Dharapuram and Karur taluks or issue orders to the nir-monigars of the said channels to make daily reports of their "irrigation and water accounts" in their respective channels consistent with Public Works Department measurements?

Answer 88—

The Government do not consider that any useful purpose would be served by the provision of automatic water recorders in these channels. The suggestion in the latter part of the question is not understood.

Baling of Amaravati water by oil-engines, Coimbatore district.

Question 89. Will the Government be pleased to state the conditions under which the oil-engines at Kolumam and Dharapuram, Coimbatore district, are permitted to be used for baling water from the Amaravati river?

Answer 89—

The Government have no information as to the conditions on which baling is allowed.

The Hon'ble Mr. SAMBANDHA MUDALIYAR:—"Will the Government be pleased to ascertain the conditions?"

The Hon'ble Mr. ATKINSON:—"I must give the same answer as was given to the last supplemental question of the Honourable Member."

Amaravati reservoir scheme.

Question 90. Considering the liberal "grant of 275 lakhs of rupees devoted to "irrigation works for 1912–1913 for India," and considering the triennial and annual remissions for lands irrigated by the channels of Dharapuram and Karur taluks to the extent of twenty-five thousand and fifty thousand rupees, respectively, within the last thirty years, will the Government be pleased to give early orders for commencing the Amaravati reservoir scheme?

Answer 90—

The Government have given their most careful consideration to the subject and have decided to abandon the project.

The Hon'ble the Raja of Vizianagram.

Abolition of proprietary estates village service cess.

Question 91. With reference to the abolition of the proprietary estates village service cess with effect from 1st April 1912, will Government be pleased to state—

(*a*) whether it is a fact that the cess has been demanded from proprietary estates and whole inam villages for the whole *fasli* ending June 30th, 1912, and if so,

(*b*) whether orders have been or are proposed to be issued not to collect the cess for the three months between April and June 1912?

Answer 91—

The orders of the Local Government abolishing the proprietary estates village service cess with effect from the 1st April 1912 and directing the discontinuance of the levy of the cess on and after that date were issued on the 19th March 1912. Any instalment of the cess which falls due before the 1st April 1912 will be collected and any instalment which falls due on or after that date will not be levied.

Collection of quit-rent on enfranchised village service inams.

Question 92. Will Government be pleased to consider the desirability of modifying section 18 of the Madras Act II of 1894 so as to relieve landholders from the duty of collecting quit-rent on enfranchised village service inams in all cases where landholders request to be exempted from the collection?

Questions and Answers.

(Raja of Vizianagram; the Secretary; Rao Bahadur Krishnaswami Aiyangar.)

Answer 92—

The Honourable Member's suggestion will be considered.

Collection of land-cess from intermediate holders.

Question 93. Having regard to the difficulties caused to landholders by intermediate under-tenure holders, who collect rents from their ryots directly, in furnishing rent-value statements for fixing land-cess as required by section 64 of Act V of 1884, will the Government be pleased to modify sections 65 and 73 of the Act so as to authorize the Collector to require such intermediate landholders to furnish the rent-value statements and to collect the local tax from the ryots direct?

Answer 93—

The legislature has imposed on the landholder the duty of supplying to Government officers certain information regarding his tenants and of collecting certain local taxes from them for the reason that the landholder has himself created these tenancies, and is therefore best able to supply the information and to make the collection. Moreover the landholder is himself liable for one half of the cess levied under the Madras Local Boards Act, 1884. The Government see no reason to relieve landholders from the obligations which their ownership involves.

The SECRETARY:—"I have this morning received a letter from the Hon'ble Raja of Vizianagram intimating that owing to a clerical error in the manuscript of this question, there is a mistake in the printed form. At the last place where the word 'ryots' occurs, it should be 'intermediate landholders', so that the final words of the question will run thus 'so as to authorize the Collector to require such 'intermediate landholders to furnish the rent-value statements and to collect the 'local tax from the intermediate landholders direct".

The Hon'ble Rao Bahadur Krishnaswami Aiyangar Avargal.

Printing charges in High Court.

Question 94. Will the Government be pleased to state—

(a) The amount recovered by the High Court from the suitors as printing charges in each of the years 1905, 1906, 1907, 1908, 1909 and 1910?

(b) The amount actually spent in that behalf?

(c) How the savings have been utilized?

Answer 94—

The Honourable Member is referred to the answer to Question No. 64.

Revision of inspectorial circles.

Question 95. Will the Government be pleased to lay on the table a statement showing the names of the inspectors of schools in charge of the circles during the last five years?

Answer 95—

The statement desired by the Honourable Member has been prepared and is laid on the table.*

Disappearance of Tahsildar of Musiri, Trichinopoly district.

Question 96. Has the attention of Government been drawn to the statement in the Madras dailies that the Tahsildar of Musiri had suddenly disappeared while the Collector of Trichinopoly was in camp there for *jamabandi*? Will the Government be pleased to state the circumstances under which he disappeared?

Answer 96—

The Government have received no official information on the subject, but they observe from the newspapers that the tahsildar is said to be in Madras, and they presume therefore that he has obtained leave of absence.

* Printed at Appendix K at page 392 *infra*.

Questions and Answers.

(Rao Bahadur Krishnaswami Aiyangar.)

Kulitalai *kaltuvari* channel, Trichinopoly district.

Question 97. With reference to the reply of Government to Question No. 153 put by me on the 14th February last, will the Government be pleased to state—

(*a*) whether the sub-divisional officer, Public Works Department, Musiri, has reported to the Executive Engineer, Trichinopoly, the urgent necessity for making temporary repairs to the *kaltuvari* channel pending the execution of the Panjumpatti scheme,

(*b*) whether successive Collectors and officers of the Public Works Department have inspected the lands irrigated by the channel and reported on the necessity of carrying out temporary repairs pending the investigation and execution of the big scheme, and

(*c*) whether, in view to the hardships pointed out in the numerous memorials of the ryots concerned and the opinion of the local officers, the Government will be pleased to order the execution of such temporary repairs as may be necessary to minimize the hardships felt by the ryots pending the execution of the bigger scheme?

Answer 97—

The Government have no information regarding the reports referred to but are aware that several inspections have been made by the local officers with a view to improve the *kaltuvari*. The attention of the Superintending Engineer will be drawn to the Honourable Member's question.

Marudur *Nattu Vaikkal* channel, Trichinopoly district.

Question 98. With reference to the Marudur channel referred to in my Question No. 153 put at the meeting of the Council held on the 14th February last, will the Government be pleased to state whether the sub-divisional officer, Public Works Department, of Karur has made his final report in consultation with the executive engineer early in December 1911 and whether the investigation has been completed?

Answer 98—

The Government have no further information on the subject, but will enquire.

Duties of sub-overseers in charge of *dharmbu* works, Marudur channel, Trichinopoly district.

Question 99. Is it a fact that the sub-overseers referred to in my Question No. 156 put at the meeting of the 14th February last are in charge of other works also than *korambus*, and, if so, will the Government be pleased to order them to be relieved of those other duties?

Answer 99—

The Honourable Member is referred to the answer given to Question No. 81 (*b*) put at the meeting of the Legislative Council held on the 29th November 1910.

Closure of irrigation channels, Trichinopoly district.

Question 100. (*a*) Is it a fact that a notification has been published in the District Gazette of Trichinopoly, that the channels in that district will be closed for annual repairs from the 1st March 1912?

(*b*) Is it a fact that *salun* crops have been cultivated on a large scale this year and the closing of the channels will affect them injuriously?

(*c*) Were the officers of the Revenue Department consulted before the issue of the notification, and if not will the Government be pleased to order that the revenue officers should in future be consulted before irrigation channels are closed for repairs?

(*d*) Whether in view to the answer of Government to my Question No. 154 put at the meeting of the 14th February last, will the Government be pleased to order the notification to be cancelled so far as the Marudur channel is concerned, as no repairs have to be done in the current working season in that channel?

Answer 100—

(*a*) A notification was published in the *Trichinopoly District Gazette* that certain channels would be closed for annual repairs from various dates ranging from the 16th March to the 1st June 1912.

(*b*) It is believed that some *salun* cultivation has been started, notwithstanding the notification, and that the closing of the channel would affect such cultivation injuriously.

Questions and Answers.

(Rao Bahadur Krishnaswami Aiyangar.)

(*c*) The officers of the Revenue Department were consulted.

(*d*) The Government will make enquiries and order the channel to be opened if there is no objection to that course.

Location of new bridge over Cauvery, Trichinopoly district.

Question 101. (*a*) With reference to the answer of Government to Question No. 62 (*b*) put at the meeting of the 29th November 1910, will the Government be pleased to state whether it is proposed to construct a bridge across the Cauvery between Musiri and Kulittalai?

(*b*) Will the Government be pleased to state whether it was at any time proposed to construct a bridge at Kattalai?

(*c*) Will not a bridge at Kattalai serve the public better than one between Musiri and Kulittalai?

(*d*) What are the rents of the ferries at Kattalai and Musiri, respectively?

Answer 101—

(*a*) No decision has yet been arrived at. The recommendations of the Board of Revenue in regard to the construction of this and other bridges resulted in the issue of a general order (G.O. No 1095 L., dated 21st August 1911) intimating that the Government were anxious so far as their funds permitted to come to the aid of district boards desirous of meeting urgent demands for the re-construction of old bridges and the construction of new ones but unable to make the requisite provision solely out of their own resources." Presidents of district boards were accordingly requested to report what works of this nature were most required in their respective districts with information as to the approximate cost and length of time which each work would involve and the extent to which contributions to the cost would be forthcoming from local funds. No reply to this reference has yet been received from the President of the Trichinopoly District Board.

(*b*) & (*c*) The Government are not aware whether it has ever been proposed to construct a bridge at Kattalai and are not in a position to express any opinion as to the relative merits of the two locations. It is open to the district board, if so advised, to ask for assistance for a bridge at Kattalai in preference to one between Musiri and Kulittalai.

(*d*) The district board reports for the triennium ending with March 1911 show that the average annual rental realized from the ferry at Kattalai was Rs. 986. The ferry between Kulittalai and Musiri fetched Rupees 2,976 in 1908–09 and Rs. 3,051 in 1909–10; in 1910–11 it was leased out together with the Marudur ferry and separate particulars of the rental are therefore not available.

Legislative Council meetings from 1905 to 1911.

Question 102. Will the Government be pleased to state the number of meetings of the Legislative Council held in each of the years 1905, 1906, 1907, 1908, 1909, 1910 and 1911 and the duration of such meetings?

Answer 102—

Including adjourned meetings the total number of days on which the Legislative Council met during the period 1905–1911 was 55 distributed as follows:—

	Days.
1905	8
1906	8
1907	4
1908	21
1909	5
1910	8
1911	6

No exact record of the duration of each meeting has been kept but the Council as a rule sat from noon until 5 o'clock or a little later.

Questions and Answers.

(Rao Bahadur Krishnaswami Aiyangar.)

Question 103. With reference to the remarks of the High Court "that only about a quarter of the important original suits in the *mufassal* should be tried by district judges is not satisfactory"—*vide* paragraph 11 of the introductory note to the statistics of the civil courts for the year 1910, will the Government be pleased to call for a report from the High Court as to the best way by which the district judges may be enabled to take up more original work than they are able to do at present? Original work of district judges

Answer 103—

Measures for relieving district and sessions judges of a part of their criminal work are undertaken from time to time and the Government do not think that any useful purpose would be served by asking the High Court for a special report upon the subject.

Question 104. Will the Government be pleased to state if they have any scheme before them for the improvement of process service in civil courts and, if so, will the Government be pleased to place the details thereof on the table of the Council before passing final orders? Process service in civil courts.

Answer 104—

The Government have now under their consideration certain suggestions for improving the process-serving establishments and their work. They see no reason to place those suggestions before this Council before passing orders on them.

Question 105. Is it a fact that on the South Indian Railway assistant station-masters are continuously posted for night duty throughout the year? Night duties of assistant stationmasters, South Indian Railway.

Answer 105—

Yes; as a general rule assistant stationmasters on the South Indian Railway have night duty only.

Question 106. (*a*) Has the attention of the Government been drawn to the judgment of the Joint Magistrate, Kumbakōnam, and of the Court of Sessions, Tanjore, in the Anaitandavapuram railway collision case? Collision at Anaitandavapuram, South Indian Railway.

(*b*) Is it a fact that Sundaresa Aiyar, the assistant stationmaster of Anaitandavapuram, who was in charge of the station when the collision occurred and who was convicted by the Joint Magistrate, had been declared by the railway medical officer a few weeks before the accident to be unfit for duty as he was suffering from "acute mania" and put on leave in consequence?

(*c*) Is it a fact that he was asked to join even before the expiry of his leave and joined a day or two before the accident without any medical certificate of fitness?

(*d*) Is it a fact that during all his service as assistant stationmaster he had been posted to night duty only and that was the cause of his mental derangement?

(*e*) Will the Government be pleased to take such steps as may be necessary to guard against the same man being posted to continuous night duty for long periods?

Answer 106—

(*a*) Yes.

(*b*) Yes.

(*c*) The assistant stationmaster was passed as "fit for duty" by the railway apothecary three days before the date of the accident.

(*d*) The Government have no information on this point.

(*e*) The matter has already been brought to the notice of the Railway Board.

Questions and Answers; Budget.

(Rao Bahadur Krishnaswami Aiyangar; Sir Harold Stuart.)

Closure of Prince of Wales' Medical School, Tanjore.

Question 107. (*a*) Will the Government be pleased to state if any representation has been made by the District Board of Tanjore in the matter of the closure of the Prince of Wales' Medical School at Tanjore and have Government passed any and what orders in the matter?

(*b*) In view to the fact that the institution is a public trust, will the Government give the public an opportunity to make any representation before they finally resolve upon closing the institution?

Answer 107—

The District Board of Tanjore requested Government last year to give it an opportunity of reconsidering its resolution approving of the proposal to abolish the Prince of Wales' Medical School at Tanjore before a final decision was arrived at in the matter. The Government agreed to this request and informed the Board accordingly. All the usual modes of representing their desires are open to the public; and the Government cannot undertake to postpone their decision indefinitely.

Nidamangalam-Mannargudi and Tiruttuvappundi-Vedaranyam branch railways, Tanjore district.

Question 108. Will the Government be pleased to state whether the construction of the Nidamangalam-Mannargudi and Tiruttuvappundi-Vedaranyam sections of the Tanjore District Board railway will be taken on hand in the near future and why it has been so long delayed?

Answer 108—

The Government hope that the construction of the Nidamangalam-Mannargudi and Tiruttuvappundi-Vedaranyam sections of the Tanjore District Board railway will be taken on hand in the near future. They have telegraphed pressing the Railway Board to give the sanction required and await a reply to their telegram. The delay which has taken place is due to the extreme difficulty experienced in arriving at a settlement, acceptable both to the Tanjore District Board and to the South Indian Railway Company in regard to the terms for the construction and working of these lines, a matter which has been the subject of protracted correspondence and more than one personal conference.

THE BUDGET FOR 1912-1913.*

The Hon'ble Sir HAROLD STUART, in presenting the Budget for 1912-1913, said:—"Your Excellency,—it is now my duty to present the Budget to the Council. The Budget was virtually presented to the Council on the 13th March, when your Excellency laid before the Council the Financial Statement; and what is chiefly necessary for me to do now is to explain how the final form of that statement, which we call the Budget, differs from the form in which it was presented in March. There have been only three changes, two of substance and one consequential one. The two changes of substance were suggested by non-official members. The first is the addition of Rs. 30,000 under the head of Medical for providing grants-in-aid to hospitals and dispensaries which afford medical relief to women and children. This grant was inserted on a resolution moved by my Hon'ble friend Mr. Ramachandra Rao. If he will permit me to say so his zeal and industry in studying public questions and his informed criticism of matters that come before this Council are rapidly gaining for him the position that the Hon'ble Mr. Gokhale is getting in the Council of the Governor-General. While on this subject I would like to say a few words about the grant of Rs. 12,000 which we have made to the Madras Branch of the Countess of Dufferin's Fund. The Government were anxious to improve the quality of medical women who ministered to women and children in the hospitals and dispensaries in this Presidency. At present young women who take up the medical profession have to content themselves, for the most part, with an apothecary's diploma. What the Government were anxious to do was to induce them, or more of them, to take the M.B. degree of the Madras University. They have, therefore, given this grant of Rs. 12,000 a year to the Dufferin Fund to enable the Committee of that body to give scholarships to young women who take the medical profession as a career. These scholarships

* For Appendix B see page 346 infra.

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will be of the value of Rs. 25 *per mensem* and will be tenable in extreme cases for seven years. The course for the medical degree is five years, but the University regulations require that the candidates for that course should have previously passed the Intermediate examination. That examination requires two years' study in a college, so that the total period required for the medical course is seven years. If we can get candidates who have already passed the Intermediate examination, preference will no doubt be given by the Committee to them. We propose that there should be three of these scholarships every year, so that the total expenditure, at the maximum, will be Rs. 6,300 a year. That would still leave a balance of about Rs. 5,000, which the Committee of the Countess of Dufferin's Fund would administer in order to help local bodies to pay higher salaries, and, therefore, to secure more highly qualified medical women for their hospitals and dispensaries.

"The second change that was made in the Financial Statement, since it was presented to the Council, is the addition of one lakh of rupees under Minor Works and Navigation, which was made at the suggestion of my Hon'ble friend Mr. Shanmukham Pillai. The revised estimate under that head was only 5·80 lakhs and we had put in the Budget six lakhs. The accounts of the previous years show that during three years we have only just been able to spend a little over six lakhs in one year and just under six lakhs in the other two years. The budget grant is now raised to seven lakhs, and I am sure Honourable Members of Council share the desire of the Hon'ble Mr. Shanmukham Pillai that the full amount may be spent on useful works during the year which has just begun.

"The third change in the Financial Statement is a consequential change, which follows these grants. As Honourable Members are aware, no recommendation for increased expenditure can be made unless accompanied by a recommendation for finding the money by some counter-balancing reduction. Both Honourable Members who made additions to our expenditure proposed that the reductions to be made should be under 45 Civil Works to the total amount of 1·30 lakhs. That sum is spread over a number of items, the only item in which a reduction of importance is made being the grant for the Collector's office at Madura. Honourable Members are not at present required to be more precise in regard to specific heads under which a reduction should be made; but I think it would be an advantage if they were called upon to state exactly what items should be reduced and that is a matter which may be considered when the rules come to be revised.

"That, I think, Sir, exhausts all that I have to say about the changes that have taken place in the Budget which is now finally presented to the Council. But following the precedent of previous years, I should like to say something on a few general questions connected with our financial position. It has been the complaint of one critic of influence and importance that our Financial Statement is a dull mass of figures, unrelieved by any useful criticism, though that particular critic is kind enough to say that this year showed a slight improvement. Another critic, also of importance and influence, said that the Financial Statement which Your Excellency presented was a concise and lucid exposition. The fact of the matter is, that an Indian Provincial Budget can never have the interest of the English Budget or even of the Budget presented in the Imperial Legislative Council. We have no announcements to make of two-pence off tea or a penny off the income-tax or eight annas off the salt duty. We can say nothing about loans or about currency or any of those other subjects which are dealt with in the Imperial Council and in Parliament. We are rather in the position of a private individual than of a national Government. The difference between private finance and national finance, or one essential difference is this—that an individual has a certain income and has to adapt his expenditure to the income. But national finance, on the other hand, first of all considers what expenditure is necessary and then how the money should be raised to meet the expenditure. We are not in a position even to borrow. Even the borough councils in England approximate more nearly to national finance, in that they decide what the rate shall be each year. However, in this restricted field, I should like to offer a few remarks. When we look at the Budget, we find that the revenue is 692½ lakhs, while the expenditure is 757½ lakhs or a deficit of 65 lakhs. That certainly does not look like good finance—a deficit of nearly ten *per cent* of our income. It is true that we

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have a balance of over 100 lakhs, but at this rate of deficit that would not save us long from bankruptcy. Your Excellency has, however, explained in the memorandum, which was laid before the Council with the Financial Statement, that we can at once wipe out the difference by striking off a number of items of non-recurring expenditure. One of these is the grant of 12·50 lakhs for the Madras Corporation, which merely goes through our accounts on its way from the Government of India to the Corporation. That certainly should not be included under proper expenditure. Then, this year, there has been a grant of four lakhs of rupees to the Madras Harbour; but the prosperous finances of that body will render it unnecessary for us to make any grants in the future. There is one other item which, perhaps, might be struck out also from the expenditure side; that is, the grant of eight lakhs of rupees for buildings which have been rendered necessary by the re-distribution of districts and divisional and other charges. That sum of eight lakhs comes from the Government of India and we entertain the hope that the whole expenditure on account of these buildings will be met in a similar way. The remaining deficit, after we have struck out these items, as has been already explained, can be wiped out by reducing our non-recurring expenditure, the total of which is a very large sum. Among the items which were mentioned in the memorandum of His Excellency the Governor were 19·18 lakhs for minor sanitary works, two lakhs for hospitals and dispensaries and four lakhs in aid of the general resources of local boards. We have been able to make those grants largely owing to the doles that have been given by the Government of India. I use the word 'doles' in no disparaging sense, because we have been very grateful to the Government of India for the distribution of their surplus funds; and this year we are glad to be able to say that we are satisfied. It has been urged that those doles are demoralizing in that they make us rush up our expenditure and it will be very difficult for us to reduce the expenditure. I do not think that we can say it is demoralizing; but it is certainly true that they raise the standard of expenditure. It will indeed be regrettable if we have to curtail those grants that we have been able to make to local bodies for a few years past now; and we should, therefore, do all that we can to work up our resources so that eventually when the doles stop we may be in a position to continue to furnish local bodies with as liberal contributions as they have had in the past.

"That brings me to the question of the growth of our ordinary revenue. It is a subject which was discussed by my Hon'ble friend Mr. Atkinson in the year 1910 and by Your Excellency last year. The Hon'ble Mr. Atkinson put the rate of the growth at 15 lakhs *per annum*. Your Excellency, taking a slightly wider range of figures, put it at 18·30 lakhs. The figures showing an increase in recent years certainly justify a high estimate. I have figures from the year 1901–1902; except that in one year there was a decrease of 3·75 lakhs, the rate of increase has always been considerable. The mere arithmetical average including that year of decline is about 16·20 lakhs and in the last seven years the growth has been less than 20 lakhs only twice, and less than 18 lakhs only once. On the other hand, in our Budget we estimate for an increase of only 16·14 lakhs, while the true increase is only 13·64 lakhs. We are dependent mainly for the growth of our revenue on three items—Land Revenue, Excise and Stamps. The Land Revenue grows from three different causes. Under Land Revenue I include also the land revenue due to irrigation. Those three causes are revision of settlement, extension of area occupied, and extension of Government irrigation. The first relates only to ryotwari lands, and we get nothing from this cause from permanently-settled estates. I have examined the figures and made some estimates; I am bound to admit that they are but the roughest and I offer them not without considerable diffidence. The revision of settlements will give us as our half-share one lakh of rupees a year; and I also estimate that the extension of holdings will bring in another lakh. The increase from the growth of irrigation is about 1·75 lakhs, so that our total growth of land revenue is between 3·50 lakhs and four lakhs. However, there is one word of caution that I should like to sound. This is not all clear gain. The revision of settlements gives an increase because there has been increase in prices; but increase in prices means increase of wages and increase in the rates that we pay for our public works; and therefore, while on the one hand we reap a benefit from the

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increase of prices, on the other hand our expenditure is growing, so that the nett result is not very considerable. Then, again, extension of irrigation does not necessarily mean that we are getting the whole of the additional revenue as pure nett profit. Extension of irrigation means expenditure on irrigation works and payment of interest on that expenditure; and it is conceivable that we might have extension of works without any real addition to our income.

"But this consideration does not apply to the next head of the growing revenue—Excise. Any additional income that we get from Excise is pure gain, because there is no growing additional expenditure or very little. In the last six years the excise revenue has grown very rapidly. In the year just closed the increase, according to our revised estimate, was over 11·50 lakhs and we have budgeted in the year just started for an increase of nine lakhs. I am only speaking of our share of the increase—the total increase is 18 lakhs. The growth of this revenue is due to increase in consumption and increase in the rates of duty and tree-tax. There has been a very large increase in consumption in the last ten years; but the figures for recent years show that the consumption reached its maximum in the year 1908–1909 and is now on the decline. I am speaking of country spirits. In the case of toddy the maximum was reached a little earlier. The number of trees tapped is very much less now than it was in 1905–1906. The duty on country spirits and the tree-tax have been raised steadily during the last seven years or so, and the number of shops for the sale of arrack and toddy is now less than it was in 1900–1901. Our excise policy is to allow the people to drink, to do nothing that will encourage drunkenness, but if they will drink to tax the habit of drinking as much as it will bear. In the estimate we have provided for an increase of nine lakhs as our share of excise revenue during this year. I do not think that increase is likely to continue at that rate; it is almost impossible to say what the rate of increase will be, but, judging by the margin that is still left for increasing the duty, I think we should be safe in taking the annual rate of growth at 5·50 or six lakhs.

"Stamps has given us, and I think will continue to give us, a steady growth of 2·50 lakhs *per annum*. That means, of course, some growth of litigation and to meet that growth of litigation there will necessarily be expenditure on judicial establishments, so that the whole of that, like the other items I have mentioned, will not be pure profit. We have got now an increase of about 12 lakhs a year.

"The only other sources of any importance of growing revenue are Forests, Registration and Assessed Taxes. Forests give us in 1912–1913 over 40 lakhs; Registration 20 lakhs and Assessed Taxes over 16 lakhs. That is the gross revenue. If you take the nett revenue, the order is exactly reversed. Assessed Taxes give us a little over 16 lakhs, Registration comes next with over eight lakhs and Forests give us only 5·50 lakhs. Next, the nett forest revenue has shown a tendency to decline since the year 1907–1908 and this year we have budgeted for a nett revenue of only 5·50 lakhs. I am afraid that we cannot get much more and I only hope that the revenue will stop there without showing a further decline. I have therefore not taken any growing revenue from that source. Registration has, in the past, fluctuated a good deal in respect of its nett revenue. We have had two years of increase preceded by three years of decrease; but I think we may fairly estimate that we shall receive about 0·50 lakh of additional nett revenue every year from that source. As to Assessed Taxes, the only assessed tax in this Presidency, viz., the income-tax, has not shown signs of much expansion; but lately there have been indications that we may expect some improvement. I have estimated that also at 0·50 lakh. Our total increase therefore will be, according to my estimate, 13 lakhs *per annum*; but of that, a considerable portion will be required to meet the concurrent growing expenditure. It would, of course, be very easy to raise that estimate, if we adopt the more recent figures for Excise and take the natural growth of Excise at nine lakhs instead of 5½ lakhs, when the total figure would come between that suggested by my Hon'ble friend Mr. Atkinson and the figure given by His Excellency. The Council will, I think, see that we have not got very much margin for additional expenditure, and if we want to keep up to the level that we have now reached, we have to be extremely careful, because we cannot supplement our income by increased taxation. The land-tax is based upon certain principles and is not regulated every year according to our needs. The excise, it is true, can

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be worked up; but we do that also not according to our needs, because we want to make it bear the maximum burden consistent with preventing smuggling and illicit distillation. We have no control over the rates of stamp-duty and income-tax. Forests we have to work partly as a commercial speculation and partly from considerations into which the revenue must not be allowed to enter. In registration also, we are restricted by considerations of the importance of inducing people to register as freely as possible. Although, therefore, we have no fear of bankruptcy, I do not think we have such a rosy prospect before us as our large balance might suggest. That large balance will disappear before many years are over; and, meanwhile, our demands for expenditure will be growing very rapidly. We must spend more money upon education, we must spend more money upon sanitation and medical needs. We have also got in our 'claims' register schemes costing about 200 lakhs, so that you will see that there are plenty of demands upon our not very rapidly expanding revenues. I would urge upon Honourable Members of this Council that it is their duty, as it is our duty, to scrutinize very zealously proposals for remitting taxation and proposals for increasing expenditure. We can only hope that, if we get a larger measure of self-government, we shall have adequate powers to raise revenue ourselves and then our finances will lose the character of private and individual finance and will assume rather the complexion of a national budget."

His Excellency the PRESIDENT:—"The discussion on the budget will be postponed in the usual way until to-morrow and as usual there will be a time-limit put upon Honourable Members' speeches. This will be the same as that of last year, viz., 20 minutes."

OATH OF OFFICE.

The Hon'ble Mr. S. D. PEARS took the oath of allegiance and assumed his seat.

THE HINDU GIFTS BILL.

The Hon'ble Mr. SESHAGIRI AIYAR then moved for leave to introduce a Bill entitled "the Hindu Gifts Bill" and in doing so he said:—"Your Excellency, as the first non-official member rising to speak at this meeting, may I offer our congratulations to your Excellency on your assumption of the high office as Governor of Madras? Some of us have known your Excellency intimately, and, if I may be permitted to say so, in our humble opinion the administration of the Presidency cannot be in safer hands than in those of your Excellency.

"Before I ask for leave to introduce this Bill, your Excellency, I should like to say a few words by way of introduction in regard to the matter comprised in this Bill. So far as this Presidency is concerned, what one might call 'private bill legislation' has not been fruitful. Under the old Council, if I remember right, there were only two measures, introduced by Mr. Sankaran Nayar when he was in this Council, which found a place in the statute book, and they both related to Malabar. The late Sir V. Bhashyam Aiyangar had the intention of bringing before this Council two Bills relating to Hindu law; and I believe in regard to one of them 'the Hindu Gains of Learning Bill' he asked for leave to introduce the Bill, but owing to the unthinking opposition, if I may say so, of a certain section of the community, that Bill had to be dropped. This so disheartened the learned gentleman that he never asked leave for the introduction into this Council of the more important Bill as to sisters' inheritance. There were also some Bills dealing with the Religious Endowments Act; but the efforts that were made became fruitless, because the Supreme Government considered that those Bills infringed the principle of religious neutrality. Since this Council came into existence, two Bills were introduced dealing with the Marumakkatayam system of inheritance introduced by the Hon'ble the Raja of Kollengode and by Mr. Krishnan Nayar who is now the Chief Judge of Travancore. It is expected that these two Bills will be taken up for discussion later on.

"Now, Sir, this Council is said to be more representative than the previous Council; and it is, therefore, the duty of non-official members to see that legislation which the sense of the community requires is more largely introduced by the representatives of the people than hitherto. As pointed out by Sir Gurudas Banerji in one of his famous pamphlets, the growth of Hindu law from within—I think I may say the same thing of Muhammadan law—has been arrested and the work of

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law has been taken away from them and entrusted to the hands of the judges. I believe, Sir, I am right in saying, notwithstanding the opinion of social reformers, that judges should be confined to interpreting the law; and therefore it is the duty of all of us who are members of this Council and represent various interests to take up the task of legislation and to assist the Government in seeing that proper laws are enacted which will be in accordance with the sense of the community; and it is the duty of the Government equally with ours to modify the law whenever necessary.

"In regard to this duty of non-official members there are three modes in which legislation is possible. The first I would call 'original legislation,' for brevity's sake—legislation which is necessary in order to set right some of the vagaries of Hindu law. Take, for instance, the inheritance of sisters and their issues. I do not believe that any member of this Council seriously thinks that the position assigned to sisters and their issues, by which they are relegated to the position of coming after some gentleman who claims descent from a common ancestor 14 degrees remote, is in consonance with justice or the sentiment of the community. The way in which that position is assigned to sisters and their issues should certainly be rectified by us. The sense of the community is entirely in accord with the belief that sisters should come in before these people, who are 14 degrees removed and of whom the deceased knew nothing and for whom he cared little, are allowed to take away the property. That is one mode in which legislation should be undertaken. Another mode will be what I will call 'remedial legislation.' Civilization is slowly permeating the masses, and it is necessary to adjust the relations between the various units of the community. The Council will find that new forms of benefactions are springing into existence and also new modes of vice. It is, therefore, necessary to undertake legislation to improve the one and to protect the people from the other. Legislation, for example, dealing with the protection of children and also with the registration of charitable societies, legislation for enlarging the basis of marriage relations among the various communities, legislation to amend the Religious Endowments Act—all these will come under the second category. The third category of legislation which I would ask the Council to undertake will be with reference to cases decided by the highest tribunal for this country—viz.—the Privy Council which have been found not to be in harmony with the sentiments of the people or the written texts of the law. The attempts that are now being made to amend the law relating to Muhammadan religious endowments, *wakf*, is an example of this class. A Bill dealing with it is now before the Imperial Legislative Council, and my Bill belongs to the same class.

"By the Bill I am introducing, I am asking this legislative body to correct the mistake which has been committed in the case known as the Tagore case. In that case, *Tagore* v. *Tagore*, their Lordships of the Privy Council in their judgment lay down two propositions. The first proposition is that it is not open to a Hindu by his will to create estates unknown to Hindu law, and the second is that, under the Hindu law, if bequests are made in favour of persons who are not in existence at the time of the gift or who do not come into existence at the time of the death of the testator, such bequests will be invalid. These are the two propositions laid down by Mr. Justice Wills in delivering the judgment of the Privy Council. In regard to the first I have nothing to say to-day. I am concerned with the second of these propositions which says that it is not open under the Hindu law for a Hindu testator to make bequests in favour of persons who are not in existence at the time of the will or who may not come into existence at the time of the death of the testator. My proposition will be this: the position taken by the Privy Council is not in accordance with Hindu law and certainly not in accordance with the Mitakshara system of Hindu law as it obtains in this Presidency.

"In the first place it is the Hindu law as it prevails in Bengal that has given rise to this decision of the Privy Council. They have based it on the text of the Dayabhaga in paragraph 1, chapter 1. The translation which was before the Privy Council was in these terms:—'Since, in the case of donation the donee's right to the thing arises from 'the act of the giver, viz., from his relinquishment in favour of the donee who is a 'sentient person'.—But the correct translation of the Sanskrit text is in these terms.

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'Since in a gift the donee's ownership in the thing given arises from the very act 'of the donor consisting of the relinquishment of his ownership with the intention of 'passing the same to a sentient being.'

"Whether you take the original translation as it was before the Privy Council or the correct translation, there is no justification for the position taken up, that at the time of the gift the person must be in existence either in the contemplation of law or actually or he must be in existence at the time when the testator dies. All that it predicates is that by relinquishment the donor's dominion is gone and the property must go to a sentient being; not that the sentient being must be in existence at the time of the gift or at the time of the testator's death. In order to understand the position of Jimutavahana, the author of the Dayabhaga, it is necessary to realize that there are two schools of thought in this country as regards the time when a gift takes effect. The Mitakshara by which we are governed says that by mere relinquishment you cannot confer property upon the donee; but in order that the donee might have the right to the property, it is also necessary that he should accept the property, and it is only then that the gift will be complete. That is the position of the Mitakshara. Jimutavahana says that relinquishment *ipso facto* confers dominion on the donee. If the donee subsequently says that he cannot accept it, he is divested of the property. That is the position of the Bengal school; but the position taken by the Mitakshara is that the mere relinquishment does not *ipso facto* confer upon a donee the right to the property. It is this that Jimutavahana controverts. Persons who have studied Mayne's Hindu law know that the Dayabhaga is chiefly concerned with refuting the various theories advanced by the Mitakshara. It is for that purpose Jimutavahana says that mere relinquishment will confer rights of property upon the donee, differing from the position taken up by the Mitakshara.

"In order to show that this position which I have been contending for is the correct position, I will refer to certain eminent authorities of the Bengal school and to certain text-writers of eminence and judges who have considered the matter. Golab Chandar Sircar, one of the most erudite Sanskrit scholars, whose well-known treatise on Hindu law is considered by the law courts as a work of great merit, comes to the conclusion that neither the text nor the context justifies the position that a donee must be in existence either at the date of the gift or at the date of the death of the testator. Similarly Mr. Ghose in his well-known work on Hindu law considers that the position taken by the Privy Council is not correct. Another writer and lecturer on the Mimamsa, Kishore Lal Sircar, also comes to the conclusion that gifts in favour of unborn persons should be allowed at least upon the Bhada doctrine enunciated by the Mimamsa. I may also refer to the opinion of Sir Gurudas Banerji than whom there has been no greater Indian Judge of the High Court. In the pamphlet issued by him, this is what he says referring to this case and another case. 'There are, 'however, two instances in which the changes introduced have been rather violent and 'not quite beneficial, and which the student should note as anomalous. These are (i) 'the decision in the Tagore case based upon a casual remark in the Dayabhaga that 'the donee must be a sentient being, which has had the effect of curtailing the testa-'mentary power of a Hindu very much, and (ii) the decision in Moniram Kolita '*versus* Kerry Kolitani to the effect that a Hindu widow does not for subsequent 'unchastity forfeit the estate inherited by her from her husband. As these are both 'decisions of the Privy Council and are binding on all Indian Courts and as that 'tribunal does not review or reconsider its judgments, there is no chance of the law 'being altered except by the legislature. In the first-mentioned case the law might 'be altered by an amendment of the Hindu Wills Act.' It is that recommendation of Sir Gurudas Banerji that I am trying to carry out, so far as the Madras Presidency is concerned. That recommendation has been carried out in Bengal by the Bengal Act III of 1904 which enables settlers to settle property upon unborn persons provided they register their estates under the Settled Estates Act. This Council will thus find that so far as Bengal is concerned, this decision of the Privy Council has been regarded as a mistake owing to wrong translation and as not being consistent with the general principles enunciated in the Dayabhaga.

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"Coming to Madras, I think I will be able to show you very easily that, even though *Tagore* V. *Tagore* may be correct in Bengal, it cannot be correct so far as Madras is concerned; and my Hon'ble friend (Mr. L. A. Govindaraghava Aiyar) drawe my attention to the fact that this cannot be correct under the Mitakshara system. The cardinal difference between the Bengal school of law and the Benares school—by which I refer to the Dayabhaga and to the Mitakshara—is this: whereas, under the Dayabhaga the father has got absolute power of disposal over property, under the Mitakshara the father has no such power. The son as soon as he is born acquires a co-ownership in the property. In Bengal, whatever the number of sons may be, the father has absolute power of disposition, even as regards ancestral property. Secondly, under the Mitakshara system the son acquires the right to interdict the father from alienating the property and passing it on to others. These two differences will tend to show that the preservation of the property in the family is the principle upon which the Mitakshara doctrine is based, whereas freedom of contract and freedom of disposal of property are the principles upon which the Bengal system is based

"I am afraid in dealing with a complicated and technical subject I cannot make myself more interesting. I am likely to weary the Council to some extent by some quotations from text-books and other authorities. The whole object of the text of Vyasa who is quoted by the author of the Mitakshara is the preservation of the property in the family and prohibition against alienation. These, as I said before, are the cardinal principles of the Mitakshara law. The text of Vyasa to which I was referring is in these terms: 'That they, who are born and they who are yet un-'begotten and they who are still in the womb, require the means of support; no gift 'or sale should therefore be made.' It is thus clear that according to the Mitakshara the object is that the head of the family should not be allowed to give away the property and that as far as possible the property should be preserved to generations yet unborn in the family; and although there is a difference of opinion on the point that it is a duty of the head of the family to bestow property on the members of the family yet unborn, there can be no doubt that the whole object of this text is the preservation of the property in the family. That this is the correct view of the Mitakshara has been recognized by the Privy Council in 11 *Indian Appeals*, 164, where their Lordships of the Privy Council say: 'Now in such an arrangement it 'would be quite consistent with Hindu ideas of ancestral property to express the 'desire that the whole generation to which the property was transferred should benefit 'by it . . . . They are only showing that the notions present to the mind of the 'head of a joint Hindu family who is making a family arrangement are something 'very different from the notions present to the mind of an English testator when he 'makes a gift to a class.' Thereby they indicate that in the view of their Lordships of the Privy Council a Mitakshara father will be perfectly justified in making donations for persons yet unborn, so long as the property remains in the family. That is also the view taken by the Privy Council in 8 *Indian Appeals*. One might really ask, if that is the view of the Privy Council, how is it that Madras courts apply the principles enunciated in the *Tagore* case. The answer is obvious. The first answer is that the language employed by the Privy Council is of such universal application and so wide that the courts in this country feel compelled to apply the decision which has been passed upon the Bengal text to cases arising under the Mitakshara system. Because the Privy Council state that, under the Hindu law, it is not competent for persons to make gifts in favour of unborn persons, the courts have felt compelled to apply the decision passed in a Dayabhaga case to cases arising under the Mitakshara system. One other answer equally obvious is this: Madras, in this as in other matters, has suffered by the influence of Bengal. Bengal judges have been on the Privy Council. It is a well-known fact to lawyers that the doctrines of the Mitakshara have very often been explained away in order to suit the doctrine which is to be found in the Bengal texts. In this particular instance although the decision was passed with reference to the text of the Dayabhaga, it has been held applicable even by the Privy Council to cases coming up from Madras. That, I say, is due to the fact that no Madras judge had ever a seat on the Privy Council and had an opportunity of explaining the Mitakshara system. Bengal judges

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have been on the Privy Council and they have been unconsciously influencing the decisions in Madras cases by their knowledge of the Bengal system.

"There is one other matter which will show to the Council how Madras has suffered. I referred in the beginning to the fact that the son has the power of interdicting alienations by the father. The father can be compelled not to alienate, because it would intertere with the rights of the son. This has been considerably modified and practically done away with by the influence of the Bengal school of law and the result is that the father is now given very large powers of disposition over large family properties which he could not have had under the Mitakshara system of law, if it had been applied strictly. Although Lord Hobhouse in delivering the judgment in 20 Allahabad says that the extension of the power of the father is due to the fact that commerce is growing and that in the interests of commerce larger powers should be given to heads of families so that commerce might improve, reading between the lines, what influenced the learned judge was the Bengal doctrine by which larger and more extensive powers are given to the father. My contention is that, so far as the Mitakshara is concerned, there is no justification for the position that gifts to unborn persons are repugnant to and are not contemplated by the Mitakshara.

"I will now refer to the Mitakshara text as regards gifts, which says: 'Gift 'consists of the extinction of one's own property and the generation of another's 'property, and if that other accepts, then and not otherwise the generation of other's 'property becomes complete (or effectual or operative).' That is to say, Vigoanesware says that a gift will not be complete until it is accepted. The contrary view of the Dayabhaga is that a gift is complete as soon as the owner's dominion is relinquished subject to the divesting of the property by non-acceptance by the donee later on. There is no word in this text about a sentient being, as you find in the Dayabhaga text where the words are 'relinquishment in favour of a donee who is a sentient 'person.' That is not the text of the Mitakshara. Therefore, whatever may be the correct view as regards the interpretation of the Dayabhaga, it cannot be the correct view as applied to this text of Mitakshara.

"I have thus far been dealing with the principles of law. I wish to state that if the sense of the community is to have any weight, it is entirely opposed to the rule enunciated by the Privy Council. To persons not acquainted with courts of law,—it will come as a surprise to be told that they cannot make gifts in favour of persons unborn. If you go to the *mufassal* you will find that there the people are under the impression that such gifts are valid. If you look into the cases that come before the courts, you will find that during the 40 years that have elapsed since the Tagore case, numbers of wills have been made in favour of unborn persons only to come up before the courts and to be declared there that such wills are invalid. Therefore, it is clear that in the view of the community such a change as has been introduced by the decision of the Privy Council is altogether foreign to their feelings and sentiments. I would say that, even if the Mitakshara were in conformity with the law of Bengal and even if the decision of the Privy Council can be regarded as an absolutely correct one—even then I would say that you must apply the principles of English law, principles of equity and of good conscience, and the law must be made to serve the interests of the community even though the existing law may be different.

"I will mention to you, Sir, certain practical difficulties that one is confronted with if this decision of the Privy Council were to be regarded as good law. Take the case of a father with a prodigal son who leads a wicked life and the father is anxious to provide that his self-acquired property should go to the sons of his son who are not yet born. He cannot make a gift in that way, because the son's son may not be in existence at the time of the gift nor at the time of the father's death. Take again the case of a father who is anxious to make a provision for his sister or daughter and their issues. He cannot make the gift, because if the children are not in existence the gifts will become useless. It may be asked why should not the father convey the property absolutely to the daughter or sister. Suppose the father gives away the property absolutely to the daughter or sister and suppose the daughter or

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sister bears no child who will be in existence at the time of the testator's death, the property will not come back to the donor's family but will go to the family of the husband of the sister or daughter, and the intention of the donor will be frustrated. Therefore, I say that, in order to carry out the intentions of the community, it is necessary that the law should be changed even if the decision of the Privy Council can be regarded as a correct decision.

"I wish also to point out one other thing—that by this Bill I am trying to bring the Hindu law into conformity with section 14 of the Transfer of Property Act. That section has a curious history and an unfortunate history. When the Transfer of Property Bill was before the Supreme Legislative Council, it was originally intended that sections 13 and 14 should be made applicable to Hindus and Muhammadans. Somebody on behalf of the Hindus in Bengal got up and said 'leave us alone; we 'expect the Tagore case to be reviewed, and if it is set aside, the result of it will be 'that we will have larger powers than those proposed to be conferred by sections 13 'and 14'. It was decided that sections 13 and 14 need not be made applicable to Hindus and Muhammadans; but the Tagore case has not been overruled; and the result is that Hindus are in a very much worse position than they would have been in if these sections had been applied to them. My endeavour to-day is to make the principle of sections 13 and 14 of that Act applicable to Hindus, and I believe Muhammadans also; but that aspect of the question will be dealt with by my Muhammadan friends. I want to bring the law into conformity, so far as every community is concerned, with the English law. I want to give the Hindus and Muhammadans the same rights, and privileges as other communities enjoy under sections 13 and 14 of the Transfer of Property Act.

"I wish to say before I sit down that I have made no endeavour in this Bill to deal with questions of inheritance, because that will be a serious matter. I am only trying to ask this Council to pass a law to enable persons who have acquired property to dispose of it in favour of persons to whom they want the property to go. I do not want any question of inheritance to be considered by this Council. I also wish to point out that in all that I have stated in this Bill I am anxious that the rule against perpetuities contained in sections 13 and 14 of the Transfer of Property Act and sections 100 and 101 of the Indian Succession Act should not be interfered with. I have very carefully avoided any interference with that principle.

"To sum up, my position is that the Tagore case was decided with reference to the Bengal law; and it is based on a text which has no application to this part of India. Writers of eminence, jurists, and the Bengal legislature have attempted to obviate the difficulties created by the decision in the Tagore case. The text of the Mitakshara is altogether different from the Dayabhaga text and any interpretation that might be placed on that text will not result in the conclusion that under the Mitakshara as administered in this Presidency gifts to unborn persons will be invalid. The sense of the community is in favour of such a measure as I have indicated. It is the principle of the English law that I want to apply to this Presidency, and lastly I want to give persons who are either Hindus or Muhammadans the same rights and privileges as other communities enjoy under sections 13 and 14 of the Transfer of Property Act, and for all these reasons I ask that you may be pleased to give me leave to introduce this Bill.

The Hon'ble Diwan Bahadur GOVINDARAGHAVA AIYAR:—"I beg to second the proposition that has been moved by my Hon'ble friend, Mr. Seshagiri Aiyar. The Tagore case has laid down the law on the matter to which this Bill relates. It has been pointed out by my Honourable friend that the Tagore case has given rise to hardships which are undoubtedly serious. As a matter of fact, when the decision in the Tagore case was pronounced, it came upon the legal profession as a surprise. Your Excellency's Government will notice that this Bill does not interfere with any principles which this Government have pledged themselves to support; and therefore I for one expect that, so far as the Government are concerned, very little difficulty will be placed in the way of this Bill getting into the statute book. At this stage it is perhaps unnecessary for me to go in any detail into the various provisions to be found in this Bill. It may be that if this motion is carried in this Council and when the question comes up for consideration as to whether the Bill

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should be referred to a select committee, a more detailed discussion will be found necessary, and ultimately it may perhaps turn out that the language of this Bill will have to be modified and some of the provisions contained in this Bill will have to be even supplemented so as to give full effect to the principles which the Honourable mover seeks to give practical operation to by asking for leave to introduce this Bill. At the present moment I would submit for your Excellency's consideration that in the Madras Presidency at any rate the want of such provisions as are to be found in this Bill has been very keenly and largely felt, and I may say, for the information of this Council, that if this Bill be adopted and passed into law, that may have the effect of tending to mitigate one great evil which is recognized on all hands to be an evil not warranted by the usual habits of the people and which has gradually in these modern days developed—I mean the evil of what is called 'varasulka.' Your Excellency's Government may be aware that very often a price is demanded by the parents of the bridegroom before the bridegroom will marry the girl offered to him. The father will be very pleased indeed to give a dowry to the daughter or to make a provision for her, only if he is satisfied that he might so make the provision that the money or the estate that he proposes to give to the girl will come back to him if his original intention is not to be carried out. As the law stands at present, it will be very difficult for him to make such a provision. I think that if this Bill be passed into law, it will not only remove the evil which is recognized on all hands to be an evil existing, but it will also enable the parents to make proper provision for their daughters when they send them to their husbands' homes. With these few words I have great pleasure in seconding the proposition moved by my Honourable friend."

The Hon'ble Mr. RAMACHANDRA RAO PANTULU:—"Your Excellency,—I thought that the usual order would be adopted in this case and that some Honourable Member in behalf of the Government would indicate the intentions of the Government with regard to this motion before other members are allowed to proceed with this debate. That, certainly, would have enabled us to know what the views of the Government are with reference to the motion just placed before the Council by my Honourable friend. But I suppose that the Government are not interested in opposing a measure which has for its object the alteration of the case law in this Presidency, so as to bring it into conformity with public opinion."

The Hon'ble Sir HAROLD STUART (*intervening*):—"I may perhaps say that the Government have no intention of resisting this motion. They cannot commit themselves to any opinion as to the action they will take in respect of this Bill until they have examined it, but they will not oppose its introduction."

The Hon'ble Mr. RAMACHANDRA RAO PANTULU (*continuing*):—"I am glad to hear from the Hon'ble Sir Harold Stuart that the Government adopt a neutral attitude in this matter. To proceed with what I have to say, my Honourable friend wishes for the introduction of this Bill to enable Hindus to make dispositions in favour of unborn persons. At present, as he has pointed out, Honourable Members will see that the Privy Council in *Tagore* v. *Tagore*, held that Hindus have no power of making dispositions in favour of persons who are not in existence at the time when the gift takes effect. It may be a gift *inter vivos* or it may be a gift which takes effect after the death of the testator, who might leave instructions that the gift must take effect after his death. On account of this decision and other decisions of the High Courts in India several difficulties have cropped up. It has been found that it was not possible in the light of the decisions of the Madras High Court for Hindus to alienate their properties, either by gift *inter vivos* or by will, in favour of persons who are not in existence at the time when the gift takes effect. These decisions have been given, I believe, upon the theory which was advanced that, so far as Hindus are concerned, property cannot be held in abeyance and that there can be no property without an owner. This being assumed, it was held that there should be some person in existence at the time when the gift is made, or, at the time when the gift takes effect—the gift either by a transfer *inter vivos* or by will. For this reason, it has been held that gifts to unborn persons are invalid so far as Hindus are concerned and this has resulted in a good number of difficulties. Honourable Members may

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easily imagine a case where a father who wishes to provide against an improvident son would like to leave his property not to the son himself but to the children of his son, and if the children of his son are not in existence either at the time of the gift or at the time of the death of the testator, according to our present decisions the gift will not take effect and in that case the primary intention of the testator cannot be carried into effect. The result is that in most of these cases the prodigal son steps into the inheritance and the property goes into the very hands against which the testator intends to safeguard it. That is one class of cases which has frequently come up before the law courts. There is a second class of cases where the gift is generally made to a class who can be described in general terms as children, grand-children, nephews and so on. In regard to this class of cases there were a number of decisions which point to the fact that, unless, at the time when the gift takes effect, the whole of this class was in existence, the gift would not take effect. I may easily illustrate it in this way from some of the decided cases. Suppose the gift is made in favour of grand-children. The primary intention of the testator is that all his grand-children should take the property, but if, when the gift is ascertained, namely, at the time of the death of the testator, there is only one grand child, and if half-a-dozen grand-children are born to his daughter subsequent to the death of the testator, these half-a-dozen children are shut out from the gift and the one grand-child who was in existence at the testator's death takes the property. But that was not the intention of the testator. The object of this Bill is to provide against such inequality and to make it possible for the grand-father to bequeath his property to all his grand-children though they might not have been in existence at the time the gift takes effect. This is a second class of cases which this Bill is intended to cover. The third is a class of cases in which limited dispositions are made in favour of persons in existence and an ultimate disposition is made in favour of a person who may not be in existence. Even in this class of cases a considerable difficulty has been felt in carrying out the intention of the testator. These are all cases with which Honourable Members who are lawyers are quite familiar in law courts; but such Honourable Members as are not lawyers would have been in a better position to understand the subject if the Honourable mover had circulated his statement of objects and reasons or the Bill itself before the subject came up for discussion. It is not necessary to enter into any elaborate examination of the Bill which has just been placed in the hands of the members of this Council. The Hon'ble Mover's main intention is, as I have said, to provide for gifts being made by Hindus in favour of unborn persons. As regards other communities Honourable Members are aware that under the provisions of the Transfer of Property Act as well as of the Indian Succession Act gifts in favour of unborn persons can be made in communities other than Hindus and these gifts are made subject to limitations contained in those Acts. It is quite possible to make a gift in favour of a person who is in existence and in favour of an unborn person to be ascertained within 18 years from the date of the gift. Under these circumstances the Hon'ble Mr. Seshagiri Aiyar wishes to place the Hindu community exactly in the same position as the communities who are dealt with under the Transfer of Property Act, sections 13 and 14, and under the Indian Succession Act, sections 100 and 101. Therefore, in asking for leave to introduce a measure of this kind, he is merely asking this Council to place the Hindus exactly on the same footing as other communities who are governed by these sections of the Transfer of Property Act and the Indian Succession Act. There can therefore, be no objection to a measure of this kind.

"I only have one or two remarks to make. The present Bill does not seem to contravene any existing notions with reference to the law of perpetuities and my Honourable friend does not at all wish to interfere with the existing law on that subject. It is also quite consistent with the existing usages as well as laws and it certainly does not at all interfere with the religious usages and customs which at present prevail and it does not interfere with the Hindu-law of succession. Under these circumstances, I think, this is a Bill which will certainly carry out the sentiments of the people with reference to the disposition of property. The whole object of the Bill is to enable Hindus to make better family settlements and to secure dispositions of property conformable to the wishes of the testators.

Hindu Gifts Bill; Resolutions on matters of general public interest; Government law suits.

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"I have only to say one word more and that is that I trust that in regard to questions of Hindu law the Government will be willing to allow measures to be discussed in this Council. It is quite possible that the view may be enunciated that Bills relating to Hindu law might be moved in the Imperial Legislative Council; but I do not think that on an examination that view can bear scrutiny and therefore I do not think that even from that point of view there is any objection to leave being given for the introduction of this Bill.

"I beg therefore to give my cordial support to the motion of my Honourable friend."

The Hon'ble Diwan Bahadur RAGHUNATHA RAO:—"The provisions of the proposed Bill are not inconsistent with the Hindu law; and the present judicial administration of gifts among the Hindus is not in accordance with the views that are entertained by the people and is not considered to be very satisfactory. Therefore, I consider that the Bill may be introduced and that it may be brought on the statute book. The will is not foreign to Hindu law, though it is named otherwise; and the object of the administration of that law should be to carry out the wishes of the testator and not to strike out this and that on technicalities, and if that object is secured, people will be more satisfied than they are now."

The motion was put to the Council and agreed to.

RESOLUTIONS ON MATTERS OF GENERAL PUBLIC INTEREST.

Resolutions on matters of general and public interest of which notice had been given by Honourable Members were next taken up for consideration.

GOVERNMENT LAW SUITS.

The first resolution was the following of which notice had been given by the Hon'ble Diwan Bahadur Raghunatha Rao:—

That this Council recommends that no suit shall be instituted in the courts of justice in this Presidency on behalf of the Secretary of State for India without the sanction of the Advocate-General or a law officer of Government being first obtained; and that as soon as a notice of suit is received, as prescribed in section 80 of the Civil Procedure Code, Act V of 1908, by an officer of the Madras Government, he shall submit it to the Advocate-General for his opinion in cases in which the officer thinks that the claims set up in the notices are not valid; and that the officer shall abide by his opinion.

In moving this resolution the Hon'ble Diwan Bahadur RAGHUNATHA RAO said:—"I fancy I am in the service of my Sovereign and as such I do not think that anything should be said which would lower the administration in the eyes of the people. In the suits that were brought against the Secretary of State not much discretion has been used In two or three cases in which I was myself the plaintiff I was begged by the Secretary of State to excuse him from paying a few rupees of the costs of the suits Well, no doubt so much money is saved, while a good deal is lost on the other side. Such application would render the Government rather weak in administering the law. Two late members of the Executive Council of Madras told me that any success on technical grounds is not to be considered as a victory by Government, but as a defeat, for had it not been for technicality the cases would have gone against Government; and having seen so many instances in the courts I am induced to ask the Government whether it would not be a good thing to make a rule that no suit be allowed to be brought against the Secretary of State without the approval of the Advocate-General or a Government lawyer. Of course, I do not mean to say that the Government should always consult the Advocate-General. It would be impossible for a single man to deal with all the cases. What I mean is that they should pass through a lawyer before the member of the civil service decides for himself whether a suit should be instituted or defended or not. With these words I beg to move the resolution as amended by the insertion of the words **"or a law officer of Government"** immediately before the words "for his opinion."

Government law suits.

(Mr. Ramachandra Rao Pantulu; Sir Harold Stuart.)

The HON'BLE MR. RAMACHANDRA RAO PANTULU:—"Your Excellency, I beg to second the resolution moved by my Hon'ble friend Diwan Bahadur Raghunatha Rao. The resolution ties the Government somewhat in that it says that it should consult in every case, I believe, the Advocate-General or a law officer of the Government. I do not suppose that my Honourable friend intended to tie the hands of Government in that way. When I talked to him yesterday on this subject, he told me that Sir Thomas Munro stated that in his days Collectors were not fit to be Collectors, if they allowed any suit to go before civil courts His point of view was that Collectors were bound to settle matters, examine them, not only from a technical or legal aspect, but also from a moral point of view. And even now the standing orders state that suits have to be examined not purely from the point of view of the provisions of law, but also with a view to see whether parties have any substantial case which the Government might settle. I believe it is in that view my Honourable friend has given notice of this motion. I see that at the last meeting of this Council my Honourable friend moved for a statement of suits filed against Government and by Government in the Tanjore district, and I find that there were 154 suits out of which 56 were decided against Government. Over a third of the suits was therefore decided against Government Apparently he seems to have been very much alive to the fact that the institution as well as defence of suits require a much better investigation in that district. That seems to be his idea. I believe that, so far as law suits are concerned, the number of suits coming for trial seems to depend upon district officers. In districts presided over by particular officers there are much fewer suits than in others and some Collectors pay more attention to the settlement of claims than others, so that the number depends really upon individual Collectors. I believe that in addition to their consulting the law officers much more than they do at present the Collectors should also see that cases are properly investigated and that defences are abandoned where proper defences could not be raised. The result will be much more satisfactory than now. With these words I beg to second my Honourable friend's motion."

The HON'BLE SIR HAROLD STUART:—"This is a case which affords an admirable illustration of the great advantages produced by the procedure of the reformed Legislative Councils. The Hon'ble Diwan Bahadur Raghunatha Rao, who either heard or had an impression that a great deal of unnecessary litigation between the Government and private persons was taking place in the Tanjore district, very properly asked in this Council for a return of suits against the Secretary of State. When he got that return, he found it very far from satisfactory. It corroborated the impression which had been produced in his mind and he has therefore moved the resolution to-day which stands in his name. This procedure also gave the Government an opportunity of looking into the matter, which did not come before them or attract their attention until the Honourable Member brought it to their notice. As soon as I saw that return I enquired of the Collector of Tanjore why so many suits failed and I have got the figures here The return which was placed before the Council showed that out of 154 suits decided 98 were in favour of Government and 56 against the Government. I agree that, on the face of it, that is a most unsatisfactory state of things. The Collector has reported some further figures and they do not agree with those which we gave to the Council and which were obtained from the civil courts. The Collector's figures obtained from his suit registars show that out of 180 suits decided 97 were in favour of Government and 25 against Government and 58 compromised. First of all I will take the 25 decided against Government. Of those cases appeals were filed in 14, out of which 11 appeals are still pending, and in regard to the remaining three which have been decided the Government have succeeded completely in two and partly in one. That leaves, therefore, only 11 suits out of 180 in which the Government have failed and have accepted failure. That gives us a proportion of 6 *per cent.* In two out of these 11 cases the Board of Revenue decided, although they thought that the case was a good one, not to appeal because the subject matter of the suit was of a trifling value. In another of these 11 cases the Government lost because the munsif held that the Government should have proceeded criminally against the plaintiff instead of by levying penal assessment. In yet one more the first court found for the Government and the adverse decision

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was given in the appellate court. As regards the 58 compounded cases, cases settled by compromise, most of these related to encroachments in the towns of Kumbakōnam and Negapatam. A special officer who was employed on the duty of investigating the alignments of streets and encroachments thereon gave his decision in accordance with the measurements of the *paimash*. But after he had given his decision and while suits in respect of this decision were still pending in court the Government decided that they would adopt and adhere to the record of the town survey. Judged by that record, these original encroachments were no encroachments and the suits were therefore compromised, the plaintiffs agreeing to forego their costs. I think I have now shown that the position is not nearly so bad as it appeared. But though I do not think that there is any reason for believing that the Government have been resisting just claims preferred in the Tanjore district, the Government are quite prepared to act upon the principle enunciated by the Honourable Member, and they will agree to issue instructions to subordinate officers that legal advice should always be taken before a suit is launched or defended. By 'taken' I mean that it will be considered. Great as is my admiration for the legal profession, I feel that every one will agree that the Government should not be required to obtain the *sanction* of the Advocate-General before they defend a suit or institute one. 'Sanction', not 'advice', is the word used in the resolution. The officers of the Government will always take legal advice before they embark on litigation. With that assurance I am sure the Honourable Member will be content."

The Hon'ble Rao Bahadur Subba Rao rose to address the meeting.

His Excellency the PRESIDENT:—"The Honourable Member will perhaps wait until the mover of the resolution has decided as regards the line he will take about this resolution."

The Hon'ble Diwan Bahadur RAGHUNATHA RAO:—"If the principle of the resolution be admitted, I have no wish to press the matter."

With the permission of His Excellency the President, the resolution was then withdrawn.

DISTRICT REGISTRARS.

The Hon'ble Mr. Ramachandra Rao Pantulu moved the following resolution of which he had given notice:—

This Council recommends to His Excellency the Governor in Council that the decision of this Government in regard to the amalgamation of the offices of the district registrars of the Godavari and Vizagapatam districts, of the Guntur and Nellore districts, of the Cuddapah and Kurnool districts and of the Nilgiris and the Coimbatore districts be re-considered.

In doing so, he said:—"Your Excellency, this resolution relates to the announcement made at the last meeting of this Council as regards the re-distribution of the registration districts in this Presidency. It might look to Honourable Members somewhat singular that I should ask this Council to press upon the attention of the Government to re-consider a decision which has been announced just a few days ago. But I had no hesitation in coming to the conclusion that the course I am taking is the right one. I believe, however, that it is due both to the Government and to Honourable Members of this Council that I should fully explain why I have taken the course which I have adopted in bringing this matter before this Council. The earliest information as regards the intentions of Government in this matter was contained in one of the Madras dailies—the *Hindu* of the 12th February last—which stated that the Government intended abolishing four district registrarships and were making proposals to the Government of India in regard to this matter. But as no mention was made about the abolition of those appointments in the Finance [illegible], I had some doubts as to the truth of this information; and as this Council was then in session I gave notice of a question on the subject with a view [illegible] necessary information and requested that the rules might be suspended

District Registrars.

(Mr. Ramachandra Rao Pantulu.)

and the question answered the next day if it was possible. I was informed by the Hon'ble Mr. Davidson that the Government required the usual notice. Of course, with the usual notice the question could not have been answered till to-day, so that Honourable Members will see that the propriety of abolishing these four offices was not discussed in the Finance Committee and no information was furnished about this matter either in the Draft Financial Statement nor in the Revised Financial Statement nor in the Amended Financial Statement issued about 12th March last. Before this Council met for the discussion of the Revised Financial Statement, I wrote and asked for information as to whether the Government had any intention of abolishing these posts. In answer the Hon'ble Mr. Sivaswami Aiyar informed me at the presentation of the Revised Financial Statement to this Council that it was decided by this Government that four district registrarships should be abolished and the districts mentioned in the resolution would be combined and the sanction of the Government of India had also been obtained. With reference to a further question I was also informed that the omission to mention this matter in the estimates issued on the previous day was due to the fact that the sanction of the Government of India was obtained only a few days before. Whatever the reasons, Honourable Members will see that the decision of the Government to abolish these posts was arrived at without an opportunity being given to the members of this Council to discuss this matter or to urge their views as regards the necessity for the retention of these appointments. Therefore, this is not a case where an opportunity was afforded but not availed of by Honourable Members. It is rather a case where opportunities were sought for and refused, opportunities for eliciting information with reference to this particular matter. It seemed to me, therefore, that these reasons were quite enough to bring up this subject for re-consideration.

"The second reason that I had in regard to this matter was that if this decision of the Government were given effect to, it would become very soon, if I may say so, a settled fact. It would certainly be impossible for the Government to re-consider this question, even if they were inclined to do so if once the decision of the Government is put into force. Rather than wait for half a dozen years of public inconvenience and then come before the Government, it appeared to me that there were as good reasons for reconsidering the matter now, reasons which existed when the decision was announced. This was the second reason for which I thought that I might bring up this matter before this Council as early as possible. Some of us thought that if opportunities had been afforded to us before this decision was come to, it was quite possible that we might have convinced the Government that public convenience would be better served by these posts being kept up rather than being abolished. The Registration Department is the one principal department which deals with the people and a resort to the registration offices has become a matter of daily necessity with the people. This being the fact, it seems to me that in arriving at the decision it must be fairly evident that the Government should have considered this matter not merely from the point of view of mere economy, which I for one would not say should be neglected, but also from the point of view of public convenience which must form a principal point for consideration in a matter of this sort. Therefore, I did not think that there was any point in waiting and seeing how the abolition of these posts would prove inconvenient hereafter. I thought that I had sufficient reasons for coming before the Council and asking this Council to press upon the attention of the Government the desirability of re-considering this decision arrived at only the other day.

"I shall now briefly address the Council as regards the grounds on which the Government have come to the conclusion they did in regard to the abolition of these posts, but before doing so I shall say a few words with reference to the objects of the Registration Department. It has been stated by the Government of India more than once that the object of the Registration Department was not to make any profit and that the department was really intended to serve the convenience of the public and to secure the maintenance of a record-of-rights as well as a record of monetary transactions among the people. It was also stated that it was incumbent upon the Government, as far as possible, to expand the work of the Registration Department and afford reasonable facilities for registration by the appointment of as

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many officers as may be necessary, and the hope was expressed that Local Governments and Administrations would not lose sight of the need for devoting the surplus in their hands after meeting the pensionary and other indirect charges for providing facilities for registration wherever they are required. This policy has been steadily pursued in Madras and it has been a matter of great satisfaction that the department has met the needs of the public in a most effective way. Numerous offices have been opened all over the country and inspecting officers have been appointed to scrutinize the work of sub-offices carefully to secure accuracy. In every other way the department has been strengthened and a proper supervising agency has been provided. The papers furnished to me, namely, the report of the Hon'ble Mr. Schmidt and the order of the Government thereon, fully set out the various reasons by which the Government were actuated in abolishing these posts. The most important of them was that in the opinion of the Inspector-General of Registration it appeared that there was considerable variation in the registration work of districts. There were heavy registration districts as also lighter districts. With reference to the number of sub-offices he states that in Cuddapah, Kurnool and Vizagapatam there were 13 sub-offices in each district, in Nellore 15 and in the Nilgiris two as against 30 in such districts as Madura, Tinnevelly, Tanjore, South Arcot and South Malabar. The Hon'ble Mr. Schmidt considered that the average number of registrations per office in Vizagapatam, Cuddapah, Kurnool and Nellore is also much lighter than in some of the heavier districts I have mentioned. He therefore thought that this inequality of district charges should be rectified and the lighter districts should be combined so as to afford what in his opinion would be sufficient work for each of these district registrars, and accordingly proposed to combine Vizagapatam and Gōdāvari with head-quarters at Vizagapatam, Nellore and Guntūr with head-quarters at Guntūr, Cuddapah and Kurnool with head-quarters at Cuddapah and Coimbatore and the Nilgiris with head-quarters at Coimbatore. He was also of opinion that these districts were selected by reason of the fact that they were provided with railway communication and he therefore thought that these were the districts which could be suitably combined. With the funds set free in this manner he proposed to improve the pay and prospects of district registrars by creating a new grade of district registrars on Rs. 600 and by raising the pay of the lowest grade to Rs. 200. He also proposed to create a new grade of sub-registrars on Rs. 175 and to improve generally the pay of probationary sub-registrars. It is stated that the saving effected by these proposals is Rs. 325 *per mensem* or a total of Rs. 3,900 *per annum*. These were briefly the proposals of the Inspector-General.

"I shall now pass on and state how the Government dealt with them. The Government approved of the amalgamation of the registration districts proposed by the Inspector-General and accepted his proposal to raise the pay of the lowest grade district registrars to Rs. 200. But the proposal for the creation of a new grade of district registrars on Rs. 600 was vetoed as also the proposal for the creation of the new grade of sub-registrars on Rs. 175. The Government did not see sufficient reason for increasing the pay of the probationary sub-registrars, so that Honourable Members will see that, with the exception of the proposal for the abolition of these posts, the remaining portions of the scheme were rejected by Government, an integral portion of the scheme submitted by the Inspector-General being the improvement of the pay and prospects of the district registrars, so that he might have a better class of officers than he now has.

"I shall now say a few words with reference to the grounds upon which the Hon'ble Mr. Schmidt framed his proposals for abolishing these four appointments. He stated, as I have already explained, that the average number of documents registered in sub-registration offices in the combined districts was much lower than in the heavier districts and that the number of sub-offices was also smaller. Therefore, he proposed an equalization of the district charges and suggested the combination of lighter districts with the object of placing a particular number of sub-offices under each district registrar. I believe the existence of lighter district charges will on examination be found to prevail in almost every department of Government. Taking for instance the Revenue Department, there is absolutely no doubt that some districts are far too heavy while some others are very much lighter. Kistna, Tanjore, Tinnevelly and Malabar are heavy districts as compared

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with the lighter districts of Cuddapah, Kurnool, Bellary, Anantapur or even Trichinopoly, and the Nilgiris which is probably the lightest district. One of the district officers who served in the Gödävari district was transferred to one of the lighter districts and when I asked him afterwards how he liked the change informed me that he had hardly two hours' work in the new district and that for some time he was under the impression that the clerks were not sending up the papers, but afterwards he discovered that this was not at all the case, and that it was all the work he had to do in his new charge. So far as the Revenue Department is concerned there is no doubt that inequality of charges prevails to a great extent. You may take the Educational Department. If the figures are looked into, Honourable Members will see that in the districts of Kurnool, Anantapur and Bellary and also two or three other districts there are three sub-assistant inspectors with an assistant inspector to supervise their work in each district, while in heavier districts the assistant inspectors have to supervise the work of seven or eight sub-assistant inspectors. Taking the Medical Department there is a difference in the number of dispensaries which a medical officer has to go and inspect in the lighter as well as in heavier districts. I think the inequality of charges if carried to its logical consequence will result in the constitution of separate districts for each department. But this argument should not be carried too far, more especially with regard to a department which has daily dealings with the public and whose operations are intended for the public convenience. It has been more than once stated by this Government and the Government of India that where the receipts are enough to cover the charges it should be the duty of the department to suit public convenience. And I do not think that the public convenience can be said to be secured by taking away the supervising agency over the sub-registrars.

"I do not propose to take up much more of your time as I do not think that this combination can be justified on the ground of inequality of district charges. But I feel strongly that there are other considerations which ought to prevail and they are that, under the Indian Registration Act, people have access to registrars under various provisions of the law and have dealings directly with them. One of these is in relation to the depositing of wills under section 42. I regret to say that the Hon'ble Mr. Schmidt did not refer to this section in his examination of this subject to see as to how far the re-distribution would be against public convenience in this matter. It might be stated that the number of sealed covers are very few; but that is not the consideration with regard to a department intended to serve public convenience. So far as the deposit of sealed covers is concerned, it is a valuable privilege which the public enjoy and it is rather hard that the people of Gödävari should be asked to go to Vizagapatam or that the people of Nellore should be asked to go to Guntür or persons on the Nilgiris should be asked to go to Coimbatore for depositing their wills. So far as wills are concerned, every facility should be given for depositing them and withdrawing them and again depositing them as often as one pleases, because, in regard to wills, more especially in this country, most of the enquiries that come up before sub-registrars are in relation to forged wills. This is a most valuable privilege which should not be lightly withdrawn and unless the Act is amended, district registrars are the only officers who can receive the deposit of wills. It might be stated that wills might be registered; but it is one thing to deposit a will in a sealed cover and it is quite a different thing to offer it for registration. One other provision that I would bring to the notice of the Council is in regard to the appeals which parties prefer against the decision of sub-registrars refusing to register documents. These appeals are presented at head-quarters either in person or through a vakil to the district registrars and for that purpose people in the combined districts will have to go to the head-quarters of the combined districts. It may be pointed out, as stated by the Hon'ble Mr. Schmidt, that arrangements might be made for hearing the appeals in the districts to which they relate. But what about the institution or presentation of appeals? For that purpose the parties will necessarily have to go to the head-quarters of the combined districts, and if witnesses have to be examined, the processes of witnesses have to be calculated and filed before the district registrar either in the head-quarters or wherever he is

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on tour. They will have to do all this before the stage of hearing the appeals is reached and it will be some time before that stage is reached. For that purpose the parties will have to go to the head-quarters of the combined districts.

"There is another provision with reference to the registration of documents to which reference might be made, I mean, section 30 (*a*) of the Registration Act. With reference to this matter I believe the reason assigned by the Hon'ble Mr. Schmidt that parties might arrange to register documents through an agent with a power-of-attorney is not quite a satisfying one, because, as a matter of fact, he states that at present parties resort to this class of registration for the reason that they find it inconvenient or expensive for them to go to district registrars. It is quite the other way, as I know that parties have gone to district registrars, however inconvenient, because matters can be much more satisfactorily got through before them; they seek the advice of the district registrars with reference to the wording of the documents and the stamping, etc., on which the advice of a superior officer is quite valuable. In all cases of importance where large interests are at stake parties go before the district registrars for getting their documents registered. It may be that in some cases inconvenience may also be found. The importance of the documents is the real reason why they are tendered for registration before the district registrars.

"I believe that on these grounds it would appear that the suggestion that the combination of districts will not cause inconvenience is one which on examination cannot be accepted. I want to say one word more and that is in regard to the combination of districts. It is stated that the head-quarters of the combined districts of Vizagapatam and Gōdāvari should be Vizagapatam. But so far as the papers go I do not see any reason why Vizagapatam should be the head-quarters. No doubt that is a nice and cool place and very healthy, but that cannot be a ground for choosing it as the head-quarters. But if the Government are to consider the claims of the combined districts and examine which of the two combined districts is the heavier one, there can be no doubt that Gōdāvari will be found to be the heavier. The Hon'ble Mr. Schmidt himself says that in Gōdāvari the average number of registrations is very much heavier, it being 1,836 as against 1,536 in Vizagapatam. The average number of transactions in Guntūr is 2,440 documents as against 1,038 in Nellore. I know that the ryot population of Gōdāvari have much more intricate transactions, and registration work in that district is likely to expand much more rapidly than in Vizagapatam, and the same may be said as to Guntur. I leave the consideration of Kurnool and Cuddapah to the Hon'ble Mr. Kesava Pillai who will say something about the subject. As regards the question of area, I believe the area of Gōdāvari and Vizagapatam is 23,444 square miles with three offices in the Agency and this will be a difficult charge to manage. It is all very well to say that in a district like Tanjore whose area is 3,259 square miles there are 34 sub-registrar offices. I do not know whether it will be considered a very easy charge to manage 23,444 square miles with 31 offices as compared with a charge of 3,259 square miles with 34 offices. If the area test is to be taken into consideration it will be found that the area of the combined districts of Guntūr and Nellore is 13,708 square miles and the next larger would be Cuddapah and Kurnool with an area of 13,475 square miles. For these reasons I believe that this is a case worthy of re-consideration. If the Government consider that a decision once arrived at should not be easily upset, then I would suggest that in this case at least there are enough grounds for re-considering the decision. I think that there can be no question of prestige in this matter. The matter is too unimportant to affect the prestige of Government while it would enhance the convenience of the public in every way. The department exists for the people and it ought to be the aim of the department to work for the people so long as there are funds to meet the charges."

The Hon'ble Mr. KESAVA PILLAI:—"I beg formally to second the proposition of the Hon'ble Mr. Ramachandra Rao. My proposition will be a slightly different one. Your Excellency will see that I have asked for three more registrars, but my friend is asking that the subject already disposed of may be re-considered. I would like to say a few words when I move my proposition."

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(Mr. Sivaswami Aiyar.)

The Hon'ble Mr. Sivaswami Aiyar:—"Your Excellency, the Honourable mover of this proposition is quite within his rights in bringing up this subject for consideration, though I do not agree with him as to the ground upon which he seeks to justify the introduction of the subject. The Hon'ble Mr. Ramachandra Rao seems to have thought that an opportunity should have been given for a consideration of this measure before it was sent up to the Government of India and before the sanction of the Government of India was obtained. I do not know whether my friend means to take up the position that no administrative measure can be taken up by the Government or carried through without previously submitting it to the vote of this Council. At any rate, if he does so, I do not think the Government can agree to that position. The responsibility for administrative measures must rest with the Government. We are quite prepared to submit them to public criticism and stand an examination of them by the public. What are the arguments which have been advanced against this measure? The Honourable mover of this proposition is quite right in saying that this measure owed its origin to the desire to equalize the charges of the different district registrars. Is that a desirable or an undesirable object? The mover, I think, himself did not go to the length of saying that the equalization of the charges of district registrars was not a desirable object. His argument was that such inequalities exist in the case of other departments as well—in the case of the Educational Department, in the case of the Revenue Department, in the case of the Medical Department and so on. If inequalities do exist in the case of other departments, that would be a very good reason for taking up the cases of these departments too and seeing whether such inequalities may not be reduced or minimized. Of course, there is another aspect to the question, namely, that from the point of view of general administration it is not desirable to have different districts for different departments or to create a multiplicity of districts for various departments. That is the state of things which existed in England at one time and it does exist for various purposes in England even at the present day. But I admit that it is not desirable to have different districts for different departments. But this consideration like others must be subject to qualifications. It is not possible to lay down any hard-and-fast rule on this question. If with regard to the Registration Department we find there is a gross inequality in the charges of different district registrars and if this inequality can be reduced by certain measures, I do not think that we need be deterred from carrying out these proposals by the consideration that in this particular department two districts will have to be combined into one. Then there is another argument which my Honourable friend brought forward, and that is this: that this department is primarily intended to serve the interests of the public and not to be a source of revenue and that as the receipts exceed the expenditure the Government ought not to sacrifice the public convenience. I quite agree with him; but has he succeeded in showing that the interests of the public have been sacrificed? I venture to think, Sir, that the interests of the public have not been affected by the proposals which have received the sanction of the Government. There are only three classes of cases or transactions with reference to which the public are brought into contact with district registrars and those three classes of cases have been mentioned by the Honourable mover. The first class of cases is that relating to the deposit of wills in sealed covers. If it was a very common practice on the part of Indian testators to deposit their wills in district registrars' offices in sealed covers and if we had a large number of transactions and if by means of this measure inconvenience was likely to be caused to a large number of testators, it would undoubtedly be a matter to be taken into consideration by the Government. But let us see how the facts stand. I have got the figures for the years 1909, 1910 and 1911. In the district of Vizagapatam the average number of wills dealt with under sections 42 and 46 of the Registration Act was 2 and the average number of wills in the Gōdāvari district was 2. Instead of giving the average let me give the figures in more detail. The number of wills deposited last year, that is in 1911, in the district registrar's office at Vizagapatam was 3 and the number of wills deposited in the Gōdāvari district registrar's office was 8 during the last year. The number of wills withdrawn was even less. In the case of Guntūr the number of wills deposited in sealed covers in 1911 was 1; in Nellore it was 2; in Cuddapah the number was 3 and in Kurnool it was *nil*; in Coimbatore the number was 2, and in the Nilgiris it was 3."

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The Hon'ble Mr. SESHAGIRI AIYAR *(interrupting)*:—"Can the Honourable Member give us figures for five years?"

The Hon'ble Mr. SIVASWAMI AIYAR:—"I have only got figures for three years. If you want them, we can furnish figures with regard to the other years, but I do not think it will improve the situation. These are the figures relating to the depositing of wills under these sections. If the number of wills deposited should largely increase and if instead of two or three wills being deposited one thousand wills should be deposited, I for one should say that a case is made out either for amending the Registration Act, so as to permit all wills being deposited in sub-registrars' offices, or for altering our arrangements. Our administrative arrangements are not, like the laws of the Medes and the Persians, unalterable. Whenever occasion arises for altering them in the interests of public, we should be quite prepared to do so. Before I pass on to the next class of cases I may say that, even with regard to the deposit of wills, they may be deposited by an authorized agent. As the will is going to be deposited in a sealed cover there is no reason why it should not be sent through an authorized agent and deposited in the district registrar's office. A power-of-attorney may be given to somebody who is a resident of the place where the district registrar's office is situated and wills may be deposited in that manner. Similarly, wills can be withdrawn by an authorized agent. Sealed covers may be opened by any person interested in the property or in the succession, if he proves the fact that the testator is dead.

"The next class of transactions to which reference was made was appeals. The number of appeals presented in these districts is also available for the years 1909, 1910 and 1911 and I shall give the average for these three years with regard to the districts proposed to be clubbed together. In Vizagapatam the number of appeals for this triennium was 10, the average number of appeals in Gödâvari was 29, in Guntûr the average number was 29, in Nellore it was 17, in Cuddapah the average was 7, and in Kurnool 7; in Coimbatore the average number of appeals was 55 and in the Nilgiris it was *nil*. These are the figures showing the number of appeals filed. My friend the Honourable mover has already adverted to the proposal of the Inspector-General of Registration that the tours of district registrars shall be so arranged that they can post appeals for hearing at the head-quarters of the district whose individuality is to be merged or in the sub-registrar's office from which the appeals may be preferred. There will be no difficulty whatever in making an arrangement of this sort; and I think instructions can be easily given to district registrars to so arrange their tours and their posting work that parties or witnesses should not be put to inconvenience when appeals are heard either at the head-quarters of the district which is going to be merged or at the sub-registrar's office itself from which the appeals may be preferred. Of course, my Honourable friend drew attention to another difficulty in regard to appeals and that was in regard to their presentation. My Honourable friend saw that the proposal of the Inspector-General would obviate any inconvenience that might be apprehended in regard to the hearing of appeals and he has therefore pointed out that inconvenience might be felt in regard to the presentation of appeals. There is no doubt that the provisions of the Registration Act require that appeals should be presented to district registrars. Very probably these provisions may be considered to mean actual presentation in the district registrar's office, and it may be held that these provisions would not be satisfied by authorizing the sub-registrar at the other place to receive appeals for district registrars. Even supposing it is the case—very probably it is the case—the inconvenience which parties might feel in the matter of presentation of appeals, may, to a considerable extent, be obviated, if not wholly obviated, by their authorizing agents to present appeals for them. I believe that, in many of these cases,—I have not got statistics about the subject—in which appeals are preferred to district registrars the parties are represented by their pleaders, and if they have got to engage pleaders for the purpose of conducting their appeals, there should be no difficulty whatever in instructing the pleaders to present appeals also for them. If they do not care to engage pleaders, they may instruct other persons authorized by a power-of-attorney to present appeals for them. It seems to me that on this ground either it cannot be said that the proposals which have recently been sanctioned are open to any serious criticism.

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"Then again the third class of cases to which reference was made was the case of registration of documents under section 30 of the Act. That is a provision which enables a person to present documents to district registrars where the property is situated in some one or other of the sub-registration districts. If a party has to take it up before a sub-registrar, he may be told that that sub-registrar has no jurisdiction over the property and is therefore incompetent to register it. But if he takes it before the district registrar, section 30 authorizes the district registrar to register a document wherever the property may be situated within his district. It is no doubt a convenience to the public; but the Hon'ble mover forgets that it is a convenience which is dependent upon the option of the district registrar. Under the terms of section 30 the district registrar is not bound to register documents presented to him. Under that section it is within his discretion to register a document or not, though that discretion is generally exercised in favour of the applicant. But it is well to remember the existence of such discretion. Here again let us consider the number of cases in which applications have been made for the purpose of registration under the special provisions of section 30. The number of such cases in Vizagapatam for the triennium ending 1911 was 45, in Gōdavari 125, in Guntūr 31, in Nellore 58, in Cuddapah 23, in Kurnool 30, in Coimbatore 36 and in the Nilgiris it was 31. Here again the obvious answer in regard to any inconvenience which might arise from the party having to go before the district registrar is that he might send a power-of-attorney to some body which will cost only eight annas or a rupee and ask the gentleman whom he authorises by means of the power-of-attorney to get the document registered under section 30.

"Then my Hon'ble friend Mr. Ramachandra Rao adverted to the question as to which of these head-quarters should be the head-quarters of the combined districts. Taking it that the districts are to be clubbed together in the manner proposed, he was anxious to have it considered which of these district head-quarters should be the head-quarters of the combined districts. So far as Gōdāvari and Vizagapatam are concerned, it is very difficult to decide which of these two district head-quarters should be the head-quarters of the combined districts. We have received a memorial from the people of Gōdāvari or Cocanada in which they naturally urge the importance of the Gōdavari district and the superior claims of Cocanada to be recognized as the head-quarters of the amalgamated districts. So far as this question goes, I may inform my Honourable friend and the other members of this Council that the Government have not yet come to a conclusion upon the question and we are quite willing to consider the representations that have been made or that may be made. At present we have received representations only from the inhabitants of Gōdāvari and we have received no representations from Vizagapatam. Probably we shall find that the inhabitants of Vizagapatam will be disposed to urge the preferential claims of Vizagapatam to its recognition as the district head-quarters. We are quite prepared to consider any representations on the subject. As regards Guntūr and Nellore, Guntūr will be the head-quarters of the two combined districts, it being a more important commercial centre. As regards the other districts, the mover of the proposition has not urged that Coimbatore ought not to be recognized as the head-quarters of the two combined districts of Coimbatore and Nilgiris or that Cuddapah ought not to be recognized as the head-quarters of the Cuddapah and the Kurnool districts. One other argument brought forward was that the combined districts of Gōdāvari and Vizagapatam would rather be a heavy charge, because of the vast area of the districts and the distances to be travelled. If the district registrar had original duties to perform on any large scale, it might be held that it would be a tax upon his time and energies, but the proposals which are intended to be made by the Inspector-General of Registration are that district registrars should be relieved, as far as possible, of original registration work and left free to tour about more largely, to supervise the work of sub-registrars, much more closely than they have hitherto been doing. With a fewer number of sub-offices to supervise and a smaller number of registration transactions in these sub-offices than there are in many of the other districts we have no reason to think that the two districts of Vizagapatam and Gōdāvari would be a charge, too heavy for a single officer. I must inform the Honourable Member that the Government cannot accept the motion to re-consider their decision or to suspend its operation."

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(Mr. Seshagiri Aiyar.)

The Hon'ble Mr. SESHAGIRI AIYAR:—"Your Excellency, the answer of the member in charge of the department cannot be said to be satisfactory on the points raised by my Honourable friend. The first complaint that the Hon'ble Mr. Ramachandra Rao made was this, that no opportunity was given to us to discuss this matter. The answer of the Hon'ble Mr. Sivaswami Aiyar is that this is a matter concerning an administrative change and that it would be too much to expect the Government to say that all matters concerning administrative changes should be laid before the members of this Council. I do not think that we desire that all matters relating to administrative changes should be placed before us. But what we desire and have a right to insist upon is that before a matter regarding finance is disposed of—where a matter relates either to an increase of the financial burden or to a curtailment of the financial burden of the administration and in regard to this matter the question is one relating to curtailment of expenditure—it should be brought to the notice of the members of the Finance Committee or of this Council, and that it ought not to be disposed of without giving us an opportunity of urging our views and hearing our objections. It is in a sense an administrative change, but it is also in a sense a change relating to the finances of the Presidency. One other matter which the Hon'ble Mr. Sivaswami Aiyar referred to was that the re-adjustment of territorial limits, thereby creating one district for the purpose of registration and another for the purpose of Collector's charge, is no doubt a very inconvenient plan but he hinted at this fact, namely, that there must be no inequality in the pay of the registrars and it was in order to equalize that as far as possible, that these changes were thought of. But there is another mode which is equally feasible and by which without re-adjusting districts the same object can be attained. For example we know of heavy districts and light districts and in regard to heavy districts Collectors of experience, first-grade Collectors, are appointed. Similarly in regard to smaller districts whose charges are not heavy, cannot you appoint registrars of a lower grade? Take the case of Gōdāvari and Vizagapatam. Why not appoint two registrars in the lowest possible grade, so that there may be no difficulty in regard to this matter of adjustment.

"Then the Hon'ble Mr. Sivaswami Aiyar said that if he were convinced that there were 1,000 wills to be deposited, he would not advise these registrars being removed from Vizagapatam and Gōdāvari. That is rather a misleading statement He gave us figures in regard to certain matters. If the figures are looked into you will find that in the whole Presidency there were 48 wills deposited in 1909, 60 in 1910, 61 in 1911. As years go on and as people get more and more confidence in regard to the power of disposition of property by making wills, there will be more wills deposited with the district registrar. By referring to averages you cannot argue that 10 years to come there will not be more wills. As a matter of fact, the number of wills to be deposited depends upon the knowledge which the people acquire of the advantage of depositing wills and the confidence they gain in regard to the disposition of the property. I do not think that the Hon'ble Mr. Sivaswami Aiyar is justified in assuming that only 60 and 48 wills will continue to be deposited in registration offices. Civilization is advancing and people are making more and more wills and it is but natural that a larger number of wills will be brought in and deposited in the office of the district registrar. Similarly in regard to appeals, you cannot say that the average number of appeals was only 10 and 20. I therefore asked how many appeals there were before five years. It would have been a satisfactory answer if you said that the number of appeals was going down, in which case it would be a reason for combining offices. If the number of appeals has gone up, that will be a very good reason why these offices should be retained. The Hon'ble Mr. Sivaswami Aiyar suggested that the registrar may go on circuit and hear appeals in sub-registrar's offices. I think we have done away with the system of persons hearing appeals on circuit. One of the very important changes introduced in this presidency with that object in view was the creation of stationary sub-magistrates; and one of the things that we have been fighting for with that end in view is the separation of judicial and executive functions, so that these people should be made to stick to a particular place and should not be allowed to drag parties, witnesses and vakils to all places that they go to. That was one of the points we have been fighting for and the Government also thought that it was a counsel of perfection, and I do not think that we should go back upon it."

District Registrars.

(Mr. Sivaswami Aiyar; Mr. Seshagiri Aiyar; Sir Harold Stuart; Diwan Bahadur Adinarayana Aiya.)

The Hon'ble Mr. SIVASWAMI AIYAR:—"What I said was not that appeals should be ordered to be posted from place to place to which district registrar was moving, but that appeals should be ordered to be posted at district head-quarters or at the offices of the sub-registrars."

The Hon'ble Mr. SESHAGIRI AIYAR:—"He will be moving from place to place but he will fix a particular place to which he will ask the parties, witnesses and vakils to come. Does not that mean greater expense to parties?"

The Hon'ble Sir HAROLD STUART:—"No."

The Hon'ble Mr. SESHAGIRI AIYAR:—"If the appeal is to be heard at the Vizagapatam head-quarters and if the registrar will fix a day previously, and if it is made clear the Vizagapatam appeals will be heard when the registrar should go there, then there may be no hardship."

The Hon'ble Mr SIVASWAMI AIYAR:—"We are willing to consult the conveniences of the public."

The Hon'ble Mr. SESHAGIRI AIYAR:—"If it is stated that all the Vizagapatam appeals will be heard in Vizagapatam, it is all right. But that is not what was stated What was stated was that these appeals would be heard on circuit. One other answer given was that parties need not be present; but if pleaders are to appear they should be instructed, for which purpose parties should be present. They will have to take the judgment of the sub-registrars, go to a pleader in the station and give him instructions. This means that a party living in Godâvari will have to engage a pleader in Vizagapatam if he should appear before the district registrar. I do not think that any of the answers given is satisfactory to the questions raised by the Hon'ble Mr. Ramachandra Rao. The Government ought to re-consider the decision arrived at by them in regard to this matter."

At this stage (1-55 P.M.) the meeting was adjourned for three-quarters of an hour.

The Council re-assembled at 2-45 P.M. when the discussion of resolutions on matters of general public interest was resumed.

The Hon'ble Diwan Bahadur ADINARAYANA AIYA:—"Your Excellency, I do not think that there is any virtue in maintaining establishments at a strength beyond what is justified by the work that is required of them. If the work develops and increases, the establishments can also be increased so as to overtake the work that may grow. I think rather that what the Hon'ble Mr. Ramachandra Rao has in view is the more important question as to whether, with regard to the financial changes which come under the consideration of the Government, this Council should not have an opportunity of discussing them. That is a matter on which I reserve my opinion and it is a very important question too; it is the same question as that which underlay the resolution brought forward by my Hon'ble friend Mr. Govindaraghava Aiyar for the omission of the budget provision for model schools. Apart from that, taking the substantive resolution as put before us, I think that the statistics furnished to us by the Honourable Member of Government in charge of the portfolio show distinctly that there will not be much inconvenience caused so far as the present state of the work is concerned by the proposed amalgamation of the districts On the other hand, I think we must welcome all economies wherever possible; and especially with regard to the Registration Department, if by the help of economy we can reduce the charges of registration or other incidental charges connected with the Registration Department, I shall be very glad indeed. I know of a case in the Nellore district in which a party had to pay so much as Rs 70 for obtaining an alienation certificate Having regard to the value of the property, that fee, I thought, was an enormously heavy one. If by making some economy we can help the institution of more sub-registrars' offices and the reduction of the charges for registration, we shall be moving in the right direction. With these remarks I beg to dissent from the resolution."

District Registrars.

(Mr. Schmidt.)

The Hon'ble Mr. SCHMIDT:—"The Hon'ble Mr. Ramachandra Rao has stated that the scheme for the re-distribution of registration districts, as I placed it before the Government, formed part of the scheme for the re-organization of the registrars' service—in fact that there was only one scheme and that the re-organization was an integral portion of the re-distribution. I must be permitted to dissent from that statement, as the person who submitted the scheme to Government. Whatever proposals I may have placed before the Government, I feel I should have been wanting in my duty, had I not proposed this re-distribution, which is based partly upon what is known as Meyer's scheme and partly upon the recent alteration that has taken place in the position of the district registrar in relation to his district. And I will ask the Council to consider this aspect of the question. In 1875 when the scheme for the appointment of special registrars was introduced the number of sub-offices was limited and the registrar's duties in connection with supervision and inspection were consequently light. Accordingly, original registration work was assigned to him by placing him in charge of the head-quarter sub-district. With the development of the department, it was found that his duties in connection with original registration prevented the district registrar from paying sufficient attention to administrative duties such as inspection and supervision. The jurisdiction of these officers was therefore reduced by the opening of sub-registry offices at head-quarter stations. My predecessor went a step further and when constituting such a new office made it 'joint' with the registrar's office—with concurrent jurisdiction but with a separate staff and separate records. As this arrangement did not take full advantage of the 'joint' system, the next step taken was to amalgamate the sub-offices at head-quarters with that of the registrar and to constitute a sub-registrar at the head-quarters as joint with the district registrar with a common establishment and common records. This system has now been introduced almost throughout the Presidency. Formerly, a registrar could not leave his head-quarters without handing over charge formally to an officer appointed by the Inspector-General to officiate for him, this officer generally being found from an outside office. He was thus hampered in the matter of the general administration of his district and his inspections had to be carried out at stated times of the year more or less continuously for periods ranging from three to six months. Under the present arrangement he is no longer tied down to his head-quarters and has complete freedom of movement, having always at hand an officer to take over the duties connected with original registration and to supervise generally the performance of routine administrative work falling to be dealt with in his office—a personal assistant to whom, in short, he can delegate, under section 11 of the Act, all his duties with the exception of those mentioned in section 68 which relates to purely administrative matters and section 72 which relates to appeals. He is a district officer in fact as well as in name. The amount of relief that has been granted in this direction may be judged from the following figures. In the Gödávari district where a sub-registry office was first constituted at the head-quarters the registrar dealt with 1,750 registrations; prior to the amalgamation of the sub-registry office with the office the figure was 934. For Nellore the corresponding figures are 2,740 and 782, for Cuddapah 3,510 and 1,578, and for Coimbatore 4,670 and 1,050. The establishment of these sub-registry offices at head-quarters has cost a large sum, upwards of Rs. 25,000 in the aggregate for the Presidency.

"Another fact that must be borne in mind in this connection is the revision of the district registrars' establishments in 1908 at a total cost of very close upon Rs. 25,000. This was only another stage in the process of rendering the district registrar more efficient as a district officer and more capable of dealing adequately with the needs of his district as a whole—another step to promote the convenience of the registering public.

"In short I contend that consequent on the policy which has been adopted and developed in the department, the time of the district registrar has been made more largely available for the registering public in general of his district, and the amalgamation of the eight districts now under consideration is an event which naturally followed on the relief of the registrars from routine duties performed by sub-ordinate officers.

District Registrars.

(Mr. Schmidt, Mr. Sambandha Mudaliyar; Mr. Ramachandra Rao Pantulu.)

"The Hon'ble Mr. Ramachandra Rao in referring to the question of the equalization of the charges made a comparison with other departments. I contend, Sir, that such comparisons are very dangerous. The nature of the duties is entirely distinct and comparisons must lead to fallacies. The basis for the re-distribution scheme has been first of all the area, secondly the number of offices and thirdly the number of registrations per office in the district. And this is the only guide for estimating the work falling to district registrars, whatever may be the case in other departments. As the Hon'ble Mr. Ramachandra Rao has quoted my report, I would also make a quotation. When summarizing the scheme I said: 'In the registration 'districts in which the offices are fewer in number and of minor importance, as 'evidenced by their transactions, the area of control and therefore the difficulties of 'supervision will be the greater.'

"In connection with the area of control the Honourable mover has quoted that of the combined districts of Vizagapatam and Gödävari which he rightly places at 23,444 square miles; but of this 16,350 square miles represent Agency tracts. In these Agency tracts we have the sub-offices of Bhadrachalam and Nugur, the latter transferred from the Central Provinces. The average number of registrations for Bhadrächalam has been 101 and for Nugur 3, taking the figures of the last three years. It takes a long time for a registrar ordinarily to go there and come back—about a month. I really think that the Council need not be exercised in mind as regards the registration in these two Agency offices, as wherever the head-quarters of the combined district are placed, the same difficulties as regards access will arise in regard to these localities.

"The Hon'ble Mr. Seshagiri Aiyar suggested that, instead of abolishing district registrars, the Government might have allowed two districts to be officered by men in the lowest grade of district registrars; but that arrangement would teem with practical difficulties as regards the officers themselves, because, if two particular appointments, say, Vizagapatam and Gödävari, were held always by the officers occupying the lowest posts, either those officers could expect no promotion or recruitment for the class of registrars must be through those appointments with the result that, these districts being Telugu districts, every officer entering the registrar class would be a Telugu officer."

The Hon'ble Mr. SAMBANDHA MUDALIYAR:—"I feel bound to support the resolution moved by the Hon'ble Mr. Ramachandra Rao, especially for the reason urged that Coimbatore forms one of the districts which I have the honour to represent. The people of the Nilgiri district, both Indian and European, are already against the proposed amalgamation. Various complaints have reached my ears and I think it is legitimate that the Government should re-consider their proposal of entirely abolishing the district registrarships. Your Excellency will be pleased to see that the duties appertaining to registrars are very onerous. They have inspection duty, registration duty and the duty of hearing appeals. They have also a duty with regard to the deposit of wills referred to by the Honourable mover. If the Nilgiris be added to Coimbatore and both are placed under one registrar, I think the registrar of the combined Nilgiris and Coimbatore districts will feel considerable difficulty in managing the two districts and in discharging his responsibilities. There are 30 or 35 sub-registrar offices in Coimbatore and two or three in the Nilgiris, and your Excellency will be pleased to see that a gentleman who resides in the Nilgiri Hills, say Cotacamund or Coonoor or in the adjoining villages, will find considerable difficulty in going to Coimbatore for the presentation of appeals or attending to any other registration work. Also the inspection work will be very heavy, because, as I have already said, there are 30 or 35 sub-registry offices and it will take four or five months for the district registrar to complete the inspection work. Under these circumstances, I think I am bound to support the resolution of the Honourable mover, namely, that the *status quo* should be maintained by the retention of four district registrars."

The Hon'ble Mr. RAMACHANDRA RAO PANTULU:—"I do not think that I need attempt any lengthy reply. As I understand the Hon'ble Mr. Sivaswami Aiyar, there is no difference between us as regards the principle on which this question has to be decided. I have stated that, so far as funds are available,—and funds are always available in the Registration Department—the constitution of the department

District Registrars.

(Mr. Ramachandra Rao Pantulu; Sir Harold Stuart.)

should be so arranged as not to show an unnecessary surplus and so as to meet the wants of the people by a sufficient staff of officers. I think under these circumstances the question of dispensing with the supervising agency was one which ought to have received fuller consideration. It is easy to point out several sub-registry offices where there is not enough of work and where the number of documents registered is comparatively small that the question of abolishing them might well have been considered; but even in regard to that course I have very strong objections, because, as I have already stated, the department is one which exists for the people. This is a sufficient answer to my Hon'ble friend Mr. Adinarayana Aiya. If it is possible to economise, I am certainly not the man to advocate that the department should incur unnecessary expenditure. As I have stated, there is enough money and if you dispense with the supervising agency, it is likely to cause difficulties. The Hon'ble Mr. Sivaswami Aiyar has not attempted any reply to this aspect of the matter; and, therefore, I do not think that, so far as the question of principle is concerned, we are at variance. I should like to say that, so far as administrative arrangements are concerned, it should be a general rule that the unit of district administration should be the unit for all departmental purposes and I do not think that even on that matter the Hon'ble Mr. Sivaswami Aiyar is at variance with me. It is quite possible to conceive of cases where this rule may be departed from; but my point has been that, so far as the Registration Department is concerned, it is a branch of administration which should not come within the exception but under the general rule even at the expense of a little more money. Therefore on these matters the reply of Government does not take away from the position taken up by me.

"Coming to details, the Hon'ble Mr. Sivaswami Aiyar made the statement, as regards the provision for the deposit of wills, that if there were one thousand wills to be deposited he might recommend the retention of district registrars for each of these districts. I never said that the question of the physical labour of receiving sealed packets from the persons who come to deposit them should be considered; and therefore the question of the number of packets to be received does not at all enter into the matter. It is certainly not a question as to the registrar receiving a particular number of documents; but I say that it is a privilege which ought not to be taken away from the people. As I have stated, it is a privilege which people now enjoy—the privilege of depositing their wills before a responsible officer to see that the document is entrusted to proper care and also of taking them away and re-depositing them when necessary."

The Hon'ble Sir HAROLD STUART:—"But that privilege is not taken away."

The Hon'ble Mr. RAMACHANDRA RAO PANTULU:—"They are affected in this way. The people are forced to go to a station at a distance. So far as the number of wills to be deposited is concerned, it matters very little. The district registrar is appointed not merely with reference to the number of wills or sealed packets which he receives, but also for general administrative purposes and for advising the parties as regards the terms of documents and the general purposes of registration. Therefore, the question as to the number of sealed packets in any particular district is a matter of minor consideration to afford justification for the course which the Government have taken in the matter. Then, again, the question of agency has been pushed much further than it need be. It is possible that wills might be deposited through an agent and then it might also be said that wills might be registered also. I do not see why, when a man has so long enjoyed the privilege of depositing his will himself before the registrar, he should now be compelled to do so through an agent or to register it publicly. I think one of the main reasons why people like to deposit wills themselves personally is that they would like to keep the execution of wills a secret, and secrecy cannot be secured if the wills are deposited through agents through whom information might perhaps leak out. If a man has deposited his own will, no body is likely to know anything about it and therefore the question of employing an agent does not really meet the case. As I have already stated, it is practically taking away a privilege which the people have been enjoying all these years.

District Registrars.

(Mr. Ramachandra Rao Pantulu; Mr. Schmidt.)

"There is one other matter referred to by the Hon'ble Mr. Sivaswami Aiyar and the Hon'ble Mr. Schmidt. The Hon'ble Mr. Schmidt stated that joint sub-registrars have been appointed in most stations to relieve the district registrars from original registration work. There are registration offices where relief is required for district registrars; but I am rather inclined, at the present moment, to doubt the wisdom of this course, the reason being that the district registrar will be practically divorced from daily dealings with the people. He would then merely be an officer who would always be overlooking the work of the sub-registrars and he can leave the station on tour as often as he likes; whereas, if you entrust him with some original registration work, whatever it may be—certainly it should not be to the prejudice of other work but he must do a certain portion of original registration work—then he will have direct dealings with the people and will be in a position to suggest various amendments in the rules by practically coming into contact with the working of them and knowing them very much better than he would otherwise know them. Therefore in the matter of providing joint sub-registrars, I look forward with misgivings to the idea of relieving district registrars from all original registration work. I understand that, when the department was constituted, one of the main points borne in mind was these advantages likely to accrue if district registrars did some original work. The main reason was that it puts them in daily contact with the public and from a contact with the registering public various advantages are likely to be derived; and these advantages they will not derive, if district registrars are simply to be inspectors of sub-registry offices. While I am willing to admit that a good deal has been done for the public by the appointment of joint sub-registrars in several stations where district registrars require relief, I should be sorry to see them merely as inspecting officers instead of coming into daily contact to the extent that is necessary for the purposes of the department. Therefore, I do not think that the appointment of joint sub-registrars is a sufficient ground for abolishing the district registrars.

"There is only one other matter to be touched upon. The Hon'ble Mr. Sivaswami Aiyar stated that pleaders would be generally engaged in connection with appeals. I concede it; but if an appeal is to be presented, the party will have to go to Vizagapatam to engage a pleader to present the appeal and when it is posted for hearing at Cocanada he will have to bring that pleader to Cocanada or engage another pleader at Cocanada. That is a matter of expense and as Honourable Members are aware we should not put parties to much expense either in connection with registration courts or civil courts. As the matter now stands, I feel no doubt that, in the matter of appeals, if they are to be presented and heard, at different stations, it means the engagement of a double set of pleaders, one at the head-quarters of the district, when the appeal is presented, and the other where the district registrar may happen to be, when the matter comes up for actual hearing in the district to which the appeal relates. Therefore, the argument that pleaders may be able to manage matters is not likely to meet the difficulties pointed out already.

"There is only one other statement to which I should like to refer. The Hon'ble Mr. Schmidt stated that the number of documents registered in Bhadrāchalam and Nugur was very small but that will not relieve the district registrars from inspection work. As he put it, it takes a long time to go there and come back—about a month—and with the Agency fever it will be three months by the time he gets back to work. Travelling in the Agency tracts should not be made light of and I think in constituting districts regard should be had to the modes of conveyance which are available in the districts. The Hon'ble Mr. Horne has been for a long time in the Agency tracts and he knows very well the difficulties of travelling therein; and I am sure he will sympathize with every one of the officers who has to travel in the Agency parts. I do not think it is a matter of no consequence when a man has to go to Bhadrāchalam and come back to Rajahmundry."

The Hon'ble Mr. SCHMIDT:—"As regards the inspections in the Agency tracts I rise to offer an explanation. As a matter of fact, last year, I relieved the district registrar of the inspection of Bhadrāchalam and Nugur. The inspection was not worth the expenditure involved. I hope to be able to devise arrangements for the inspection of these offices by other agency."

The proposition was put to the Council and lost, 12 voting for and 23 against it.

District Registrars.

(Mr. Kesava Pillai.)

DISTRICT REGISTRARS—*cont.*

The Hon'ble Mr. KESAVA PILLAI next moved the resolution of which he had given notice:—

That this Council recommend to the Governor in Council to adopt necessary measures as early as possible to establish the office of a district registrar of assurances for each of the districts of Anantapur, Vellore and Ramnad.

In doing so the Honourable Member said:—"Your Excellency, my resolution coming after the Hon'ble Mr. Ramachandra Rao's resolution has the appearance of a still-born child (*laughter*). However, I would like to say a word or two in support of the proposition that I have sent up so that it might be borne in mind when the Government consider the question of the appointment of registrars in the re-distributed districts. Your Excellency will be pleased to see that I have asked for the appointment of three district registrars for three districts, one for Ramnad, one for Anantapur and a third for Vellore. Your Excellency will be pleased to see that, as far as Anantapur is concerned, Mr George Hamnett in his administration report of 1882-83 wrote as follows:—'No special registrar was appointed during the year although it has been decided to appoint an officer at Anantapur, the newly formed revenue district, as soon as the registrations and receipts in the combined registration districts of Bellary and Anantapur have advanced sufficiently to warrant the appointment. Bellary and Anantapur contain 20 sub-districts. The charge is a heavy one compared with Trichinopoly and Chingleput with only seven and nine sub-districts respectively.'

"The figures for Bellary and Anantapur districts for 1882-83 were 6,535 registrations, the receipts were Rs. 9,173-15-4, expenditure Rs. 10,655-9-9 and the number of offices 20. For, 1910 the figures were 34,893 registrations, receipts Rs 45,123, expenditure Rs. 37,200, and the number of offices 22. In support of my proposition that a separate registrar should be appointed for Anantapur I have the authority of an expert on my side. Sir William Meyer in submitting his scheme for the re-distribution of districts wrote that the unit of administration for other departments must be the same as the unit for the Revenue Department. As regards Vellore and Chittoor we find that Chittoor is a purely Telugu district while Vellore is a purely Tamil district. In Vellore we have twenty sub-offices and in Chittoor we have ten sub-offices. Kadiri was added to Bellary some time ago. Your Excellency will find that with Kadiri added to Bellary there is enough work for a registrar. It has been argued by my Honourable friends, my non-official colleagues, and answered by the other side that all are solicitous of the conveniences of the parties seeking registration and I only mention that argument and it is not necessary for me to re-iterate it. If a man has to go to Bellary from Kadiri, your Excellency will see what trouble he will be put to. If a man has to appeal on a document for Rs. 50 he has got to engage a vakil and it will cost him practically about a hundred rupees if he has to go to Bellary. I do not want to repeat all this argument to show that the Government must look to the convenience of the parties, who go to a registrar for appeals and such other matters that have to be dealt with by him. I think the Hon'ble Sir Harold Stuart said that sub-registrars were rather enjoying ignoble ease in their chairs. I am afraid that they have a very hard time. Your Excellency, it is a monotonous work which they have to do and it will kill a man's soul out of him. He has got to compare every letter that is written. You will find many of them to be honest and industrious men and you will find good men among them. Once before the Government considered the claims of these men and I have the reference here in regard to it. The administration report for the year 1892-93 says—'there has been for some years past stagnation of promotion among registering officers 'and as an encouragement to deserving officers the Government was pleased to 'appoint one of the senior district registrars as a deputy collector in 1890 and to 'circulate to District Magistrates a list showing the names of deserving sub-registrars 'for appointment as stationary sub-magistrates in the scheme introduced in October '1892. Fifteen sub-registrars were accordingly appointed sub-magistrates.'

District Registrars; abolition of grazing fees.

(Mr. Kesava Pillai; the President; Mr. Sambandha Mudaliyar; Mr. Sivaswami Aiyar.)

"That thing is not done now. Your Excellency will be pleased to see from the list of registrars that a man to get to the top on Rs. 500 will have to put in thirty-two years' service. In this connection I must say that the recommendation of the Hon'ble Mr. Schmidt to increase the pay of the first grade to Rs. 600 was not accepted by the Government, though they accepted his other recommendations. I find that before a sub-registrar can get Rs. 80 he should have to put in thirteen years' service; Rs. 90, fourteen years' service; Rs 100, seventeen years'; Rs. 125, twenty-five years'; and Rs. 150, twenty-five years'."

His Excellency the PRESIDENT *(intervening)*:—"I am afraid that the Honourable Member must be called to order. I do not see how this is relevant to the resolution before us."

The Hon'ble Mr KESAVA PILLAI:—"I have asked for three more district registrars, and if this recommendation is sanctioned, it will put heart into the hard-working sub-registrars and greatly conduce to better work being done and we must take care that the public does not in any way suffer. I do not want to take up much more of your time and I would leave it rather to the good sense of the Government *(laughter)*."

The Hon'ble Mr. Sambandha Mudaliyar formally seconded the resolution.

The Hon'ble Mr. SIVASWAMI AIYAR:—"I do not think it is possible for the Government to accept this resolution. It might, however, afford some satisfaction to the Hon'ble Mr. Kesava Pillai to be informed that it is intended to have a district registrar for Ramnad as soon as the head-quarters of Ramnad have been settled. As regards the districts of Anantapur and Vellore, I hope the Hon'ble Mr. Kesava Pillai will excuse me if I say that it looks very much as if this motion were a counterblast to the measure which has been sanctioned by the Government."

The Hon'ble Mr. KESAVA PILLAI:—"It was so *(laughter)*."

The Hon'ble Mr. SIVASWAMI AIYAR:—"I am sure that but for that scheme we should not have heard of the claims of Anantapur or Vellore to the establishment of a separate district registrar. I hope that neither the people of Vellore nor the people of Anantapur think that they have suffered any inconvenience from the absence of a district registrar in those districts. As a matter of fact Bellary and Anantapur have had a single district registrar and it was only the other day that North Arcot was cut up into the two revenue districts of Vellore and Chittoor. If you take the figures for registration for Anantapur and Vellore, you will find that they do not justify the maintenance of a separate district registrar in either of those places. There is no necessity for making any change in the existing state of things either in regard to Anantapur or Vellore."

The Hon'ble Mr. KESAVA PILLAI:—"I do not press the resolution. I have already left it to the good sense of Government."

His Excellency the PRESIDENT:—"Do I understand the Honourable Member to say that he wishes to withdraw the resolution?"

The Hon'ble Mr. KESAVA PILLAI:—"Yes, your Excellency."

With the permission of His Excellency the President, the resolution was withdrawn.

ABOLITION OF GRAZING FEES.

The Hon'ble Mr. KESAVA PILLAI next moved the following resolution of which he had given notice:—

That this Council recommend to the Governor in Council the advisability of giving relief to the agriculturists by abolishing grazing fees for all local cattle except sheep and goats.

In doing so the Honourable Member said:—"Your Excellency, this is a very important resolution and in view of its importance I have got my speech printed as we were not able to hear well in this hall at the last meeting and I have distributed copies of my speech to the Honourable Members."

Abolition of grazing fees.

(Mr. Davidson; Mr. Kesava Pillai.)

The Hon'ble Mr. DAVIDSON:—"May I ask the Honourable mover of the resolution to supply a copy to the Secretary?"

The Hon'ble Mr. KESAVA PILLAI:—"I gave a copy to the Honourable Member in charge of the department."

A copy of the speech was then handed to the Secretary.

The Hon'ble Mr. KESAVA PILLAI *(continuing)* said:—"I would respectfully move this resolution for the acceptance of this Council and the Government. I am not doing it without deep concern and painful suspense as to its ultimate fate, but I am endeavouring to do a service to Government as well as to the agricultural masses and their mute and indispensable companions.

"This resolution is of vital importance to the industry of agriculture. The agriculturist is the friend of all. He turns out with his plough the wages of the Viceroy, and all downwards, as was once appositely expressed by the Hon'ble Mr. Castlestuart Stuart. Government after Government, ruler after ruler, commission after commission, tourist after tourist, one and all, have endeavoured to understand his condition and generously expressed their concern about his well-being.

"'The well-being of the agricultural community,' said Lord Curzon's Government, 'constituting as it does so overwhelming a proportion of the entire population 'of the Indian Continent, and contributing so large a quota to the Indian revenue, 'cannot fail to be to the Government a matter of the most intimate concern; nor can 'it be denied that upon the incidence of the land revenue collections, must the 'prosperity of those classes in a great measure depend. The question may be 'recognized, therefore, as one of the highest national importance, transcending the 'sphere of party or sectional controversy, and demanding at once the most exhaustive 'scrutiny and the most liberal treatment.'

"These weighty words may well apply here, with added force and significance, to the agricultural community and its cattle.

"When the vast majority of the inhabitants of the country are dependent upon an industry which is itself dependent upon the cattle, it is clear that the ever increasing difficulty and cost of maintaining cattle 'must unfavourably and in extreme 'cases, calamitously, affect the entire agricultural community.'

"I shall endeavour throughout to use official phraseology to express how, in the opinion of the agricultural population, the Government 'in pursuance of preconceived notions of State rights and efficient administration, have evolved a system of reserving even waste lands and grazing grounds, not to speak of other forests and of minor produce, which are necessaries to life and to the agricultural industry. It is a system that is hampering and harassing a 'suffering people,' whose lot more often than not, consists of 'bad seasons, of deficient produce,' if not failure of crops, and the majority of whom are not able to pay Government assessment even in normal years without the help of usurious money and grain lenders.

"And it has come to be a painful conviction among the agriculturists that they live on sufferance and they have no right to claim from the State freedom and breathing space for themselves and their cattle.

"Now to the history of the development of the policy which has now become the perennial source of annoyance, trouble and sorrow to the rural population.

"On the 5th of August 1871, the Board of Revenue wrote as follows:—

'There is scarcely a forest in the whole of the Presidency of Madras, which is 'not within the limits of some village, and there is not one in which, so far as the 'Board can ascertain, the State asserted any rights of property—unless royalties in 'teak, sandalwood, cardamoms and the like can be considered as such—until very 'recently. All of them, without exception, are subject to tribal and communal 'rights, which have existed from time immemorial, which are as difficult to define and 'value as they are necessary to the rural population . . . . Here the forests 'are and always have been common property.'

"These views were endorsed by the Government of Madras in a communication to the Government of India, as representing the position of the rural population, regarding the forests of the Madras Presidency.

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"In his suggestions regarding the forest administration Sir D. Brandis says that 'circumstances, however, have changed; it is now recognized that there are no communal forests as distinct as State forests in Madras.'

"Sir D. Brandis contemplated that the Local Government should form village forests, which will include the village grazing grounds, assigning to any village community or group of village communities the rights of Government over any land which has been constituted a reserve forest and which it is intended shall be protected and managed by the people, yielding to them a permanent supply of wood and fodder without any expenses to the State.

"He held out the alluring prospects that 'these village forests will eventually 'be established in many districts . . . . ., and that, if well managed, they will contri-'bute much to the healthy development of municipal institutions and local self-'government.'

"However, the dream of Sir D. Brandis has yet to be realized. With all his adverse views to the existence of communal rights in the forests, it is abundantly clear that he intended that Government should make it a special concern to supply the requirements of the agricultural population and assign to the villagers grazing and forest lands, together with all the revenue derived from these lands by the State.

"The joint report of the Committee on Forest Legislation, dated 10th June 1882, started with the preamble as follows:—

'. . . . ner need we enter in detail upon the question which has been so 'long agitated in this Presidency whether the use of forest lands which the people 'have enjoyed has risen out of right, privilege or custom. Such use of waste and 'forest land for collection of firewood, thorns for fences, procuring timber for 'domestic and agricultural purposes, and for pasturing cattle free of payment, or 'otherwise, undoubtedly exists and has long existed.'

"The Madras Forest Act was passed in 1882.

"And new reservations and proposals for more reservations on a large scale were made. The Government of Madras, perceiving the hardship the people would be subject to by the new proposals, ordered that 450 square miles should be abandoned.

"In the meanwhile, some thought was bestowed on the creation of 'village forests' as originally intended by Sir D. Brandis and the Committee on Forest Legislation, and the placing of them under the management of village communities.

"The Conservator said that 'village forests should be real forests, as far as 'possible, and not merely large stretches of waste land more or less covered with forest 'growth. They should be efficiently managed by the Forest Department, before 'these stretches of waste could be converted into real forests,' evidently with the object of handing over those near the villages and amidst cultivated areas in proper condition to the village communities for the purpose stated by the framers of the Act.

"And the Board in Forest No. 182, dated 28th March 1887, cordially supported the Conservator's views and recommended that the 450 square miles of proposed reserves should not be given up,—of course with this inevitable clause that 'the 'mere act of reservation itself is no hardship to the villagers but on the contrary 'provided that definite provision is made in the working plan which follows the 'reservation for the continuance *to the villagers, under the necessary control, of the 'customary privileges, which they would enjoy if the land were not reserved*—such reserva-'tion is an unmixed benefit to them.'

"The Government yielded to such a sweeping recommendation, since the Board re-iterated that the conveniences which the Government evidently wish that the villagers should continue to enjoy should be definitely provided within the working plans, which *after* reservation it will be possible for the Conservator to frame.

"Now, your Excellency, you who signed the Board's Proceedings as acting Secretary will no doubt bear me out, when I venture to state that the Board had not the remotest idea that the grazing fees, pounding of cattle, compounding fees, and all the inconveniences and penalties could have been introduced with the approval of

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the Board and the Government, *after the reservation* was made, under the rules framed by the forest Conservators. The language of the Board is unambiguous and clear, even to a lay mind, that the agriculturists should enjoy customary privileges over these lands, as if they were not reserved.

"In the meanwhile, the Collectors had been submitting their schemes for forming 'village forests;' and they were under consideration.

"I would touch on one or two.

"In the Cuddapah scheme even the draft rules were published in the District Gazette of December 1884. Rule No. 5 under grazing, etc., laid down that 'bullocks and cows, buffaloes and sheep may be grazed free by villagers and fodder grass and thatching grass may be cut free and *without permit* by villagers and all persons resident in the villages to which the village forest is assigned; but no goats may be grazed by any person.'

"In 1886 a change has come over. The Kurnool Collector says 'in the 'reserved forests no grazing will be permitted except on payment. The greater 'part of these "reserved forests" were formerly open to free grazing and considering 'the large area reserved in curtailment of privileges hitherto enjoyed, I do not 'consider it advisable that any charges should be made for grazing elsewhere 'throughout the district.' However he proposed that a limited number of cattle should be allowed free grazing, *i.e.*, a pair of bullocks and an animal for milk, should be allowed for each 15 acres holding.

"Ultimately the Government in their Order No. 844 Revenue (Department), dated 29th October 1890, considered at great length their forest policy and said that the forest legislation of 1882, and the re-organization of the department which followed it, was not merely to obtain power to deal with State timber, and forest produce but also to improve the sources of fodder-grass, and fuel and with this end in view power was expressly taken to regulate the rights or privilages which the villagers possessed over waste lands.

"It was decided, as recommended by the Famine Commission that the establishment of fuel and fodder reserves was most desirable in the interests of the agricultural classes, whose cattle suffered mostly and died for want of adequate provision for grazing lands in seasons of drought and famine.

"Such a decision should be welcome to the agriculturists, and they hailed the policy with gratitude, in the belief that the Government would not interfere with their pasture lands, but would direct their energies to true forest areas. They never thought that their customary privileges of grazing could only be enjoyed on payment under harassing restrictions.

"And the Government abandoned the long talked of scheme of 'village forests' as impracticable. Once all such forest lands, not true forests, which might have gone to make village forests, had been formed into reserves under the management of the Forest Department, the idea of transferring them, as had been contemplated, to the village communities appears to have become repugnant, as if want of constant supervision by the special department over such jungles, bare rocks and barren wastes would lead to their being unfairly worked and end in the denudation of all grass and fuel if any. All Government forests should be formally settled and reserved under the Act, and cattle and men are not to be excluded from forest reserves which were to be worked more for the benefit of the people than for profit.

"In paragraph 28 the Government prescribed the marginally-noted scale of grazing fees sanctioned as maximum rates for reserved lands to be extended to reserved forests also. *Half these rates* are to be taken as maximum for agricultural cattle, and no fees to be levied at the discretion of Collectors where, for special reasons, the course is considered desirable.

	As.
Buffaloes	8
Bulls, cows, calves, horses, asses, etc. ..	4
Sheep and goats	2

"Settlement and survey of forest tracts were conducted with the result that large tracts and scrub jungles which would neither pay the department to protect nor

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facilitate the supply of fodder and fuel without much cost were treated as reserved forests; most of these so-called reserved lands were interspersed in cultivated areas or lie along the margin of patta lands.

"The Government of India were alarmed at this state of things and stated in paragraph 1 of their letter of 31st October 1894, Circular No. 24-F., addressed to the Madras Government, which is printed with G.O. No. 884, dated 19th December 1894, 'that there is no doubt that in certain Provinces the strict forest administration, 'which has prevailed of late years, has given rise to serious discontent among the 'agricultural classes. The Government of India believe that the more lenient policy 'which is prescribed in the resolution mentioned above will, by removing what has 'undoubtedly been felt as a grievance, do much to strengthen the reliance which the 'people repose in the Government and to confirm their feeling of attachment to it.'

"In the same letter, they say—

'That apart from the benefit that must ensue to Government from the general 'promotion of contentment among the classes, which are its mainstay, there is a very 'special benefit to be derived from a relaxation of the restrictions that have hitherto 'been too often imposed upon grazing.'

"The Imperial Government further state that 'by such relaxation grazing areas 'may have to be given up, which means loss of income and consequently less 'expenditure on establishments; and they wish that these two points should be 'considered together.'

"The Government of India in their Circular No. 22-F. embodied in the same Government Order state in paragraph 2 that 'the sole object with which State forests 'are administered is the public good.' In some cases the public to be benefited are the whole body of tax-payers and in others the people of the tract within which the forest is situated. They have, therefore, divided the forests of India under four classes:—

'(*a*) Forests, the preservation of which is essential on climatic and physical grounds.

'(*b*) Forests, which afford a supply of valuable timbers for commercial purposes.

'(*c*) Minor forests.

'(*d*) Pasture lands.'

"The Government of India further remark that—

'There is reason to believe that the area which is suitable to the growth of 'valuable timber has been over-estimated and that some of the forests, which have 'been reserved for the purpose, might have been managed with greater profit both 'to the public and the State if the Forest Department undertook to supply the wants 'of the agricultural and general population rather than the limited demand of 'merchants for large timbers.'

"In paragraph 6 of the circular they say that '*the claims of cultivation are stronger than the claims of forest preservation.*'

"In paragraph 10 the Government of India lay down that—

'Where the areas in question afford the only grazing ground and the only 'supply of fuel to villagers which lie around or within them, the necessities of these 'villages must be treated as paramount, and they should be satisfied at the most 'moderate rates and with as little official interference as possible, etc. It will often 'be advantageous to fix the grazing demand on a village or a nomad community for a 'year or a term of years. The system like many others has difficulties: but it reduces 'the interference of petty officials to the lowest point and minimizes their opportunities 'of extortion and oppression—where grazing fees are levied *per capita*, free passes are 'often given to a certain number of cattle. In such cases, the cattle which are to 'graze free should include not only the oxen, which are actually employed on the 'plough, but also a reasonable number of milch cows and cattle. A cow or a buffalo 'is as much a necessity to a cultivator as is a plough-bullock and in many parts the 'oxen are bred in villages.'

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In paragraph 11 they insist that—

'*It should be remembered that their contentment is no less important an object than* '*is their material advantage.*'

"In paragraph 13 they point out that—

'It is not right in order to protect the grass or the grazing dues on plots of 'waste, scattered over the face of a cultivated district, to put it into the power of an 'underling to pound or threaten to pound cattle on the plea that they have over-stepped 'the boundary between their owner's field and the next. Still less is it right to permit 'the exercise of the power of compounding offences, allowed by section 67 of the Forest 'Act, to depend upon the mere report of a subordinate servant or to expose him to the 'temptations which such a power holds out. Where the interests involved are suffi-'ciently important, it may perhaps be necessary to accept the danger of extortion, 'while minimizing, as far as possible, the opportunities for it. But in the case under 'consideration (that is, the grass and the grazing fees) the interests involved are 'trifling, while the opportunities are unlimited.'

"This paragraph discloses the singularly remarkable insight of the Government of India in the state of affairs prevailing up to date, in many a district, in every village adjoining a reserve, unchecked and unnoticed.

"In paragraph 14 it is said—

'It is to be distinctly understood that the Government of India do not desire 'that grazing should be looked upon as primarily a source of income. The manage-'ment of grazing areas might be placed in the hands of resident cultivators or of 'representatives among them.'

"The penultimate paragraph of the circular of the Government of India raises a question, as to whether such grazing areas pure and simple as lie in the midst of cultivated tracts may be retained as forest areas and if so, whether it would not be better to constitute them as protected forests rather than as reserved forests.

"In answer to the Government of India Circular the Madras Government in their letter to that Government printed with Government Order, dated 19th December 1894, and Board's Proceedings, dated 24th January 1895, Forest No. 32, declared that the forest policy adopted in the Presidency was identical with that enunciated by the Government of India, but that the key-note of the Madras scheme for the enforcement of the said policy was the abolition of the classification of forests under so many headings and that all Government forest should be treated as reserved forests. The Madras Government assured that in taking up forest lands under State management they have not lost sight of the responsibilities imposed upon them by the Government of India with regard to the meeting of the requirements of the agriculturists or supplying fodder for cattle. With regard to the management of grazing grounds being vested in the hands of the resident villagers the Madras Government protested against the measure, as they said that 'experience has proved that there 'will be a lot of corruption if the village residents are given the charge.' They have, therefore, recommended that smaller areas, which would have been classed as 'village forests' under the old system be now liberated in settlement and such areas be classed as unreserved lands in which the free enjoyment of the forest produce may be allowed to agricultural population with the exception of reserved and classified trees thereon.

"The Government of India eventually yielded with remarks that, as regards reservation rather than protection, removal from the control of the Forest Department and management by village agency, their resolution does not apply to 'true' forest areas of considerable size; that in Madras the Forest Department are more closely associated with, and more directly and minutely controlled by the civil authorities; that 'thus while retaining preference for the less strict procedure of Chapter IV in forests which are managed chiefly in the interests of the neighbourhood, the Government of India will not press upon the Governor in Council any reversal or modification of their previous policy in this respect, should His Excellency, after full consideration, desire to adhere to it.

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"And His Excellency, however, adhered to his previous policy.

"Two years later, numerous addresses were presented by the ryots to His Excellency the Governor during his first tour complaining against the administration of the Forest Department, which necessitated the issue of G.O. No. 569, Revenue, dated 13th July 1897, which has re-iterated the policy enunciated by the Government of India and adopted by the Local Government evidently to their own satisfaction. So far as the grazing question was concerned, it was resolved that a low uniform rate should ordinarily be charged for all classes of cattle and that the rates cannot be enhanced without the sanction of the Government.'

"The result of the addresses to the Governor and the consequent changes in the grazing fees has been practically to enhance forest revenue under these heads as shown below :—

	Old rates. *Per annum.*	Revised rates *Per annum.*
	Rs. A. P.	Rs. A. P.
Buffaloes	0 8 0	0 0 0
Bull, etc.	0 4 0	0 3 0
Sheep and goats	0 2 0	0 1 0

"Half the old rates were sanctioned as a maximum for agricultural cattle and the revised rates show an increase of 50 *per cent.* over such maximum rates; and free grazing in reserves except in exceptional circumstances such as periods of famine and drought has been completely cancelled, and free grazing restricted only to unreserved lands.

"And the Government were further pleased to say in this order that—

'In connection with prosecutions for forest offences the Government has repeatedly deprecated any tendency to harass the people of the country by an indiscriminate application of the penal clauses of the Forest Act. It has laid down as a general principle that simple trespass should not be treated as an offence at all unless there is reason to suspect that it is likely to lead to more serious offences.

'His Excellency the Governor in Council cannot too strongly condemn any tendency to unnecessarily harass the people of the country by the application of the penal clauses of the Forest law and desire the Board will issue strict orders to the Collectors of the districts with a view to remedying the unsatisfactory state which appears to exist.'

"Eventually, the Government have, however, laid down some liberal rules (*vide* page 299 of the Forest Manual) for regulating the grazing of cattle, in times of distress.

"The first rule allows the free cutting and removal of grass, and free grazing to all cattle seeking admission into reserves, which are ordinarily open to grazing, and the Collector is, however, given power to reduce the number of cattle to the maximum which the reserve will support by the imposition of a moderate grazing fee and by other means as he may consider best suited to the circumstances.

"The second rule deals with reserves which, for reasons of forest conservancy, are ordinarily closed to grazing where the first concession should be to allow free cutting and removal of grass. Grazing may be allowed either subject to the payment of fees, or if the Collector consider it desirable, free.

"The fifth rule says that professional graziers may be permitted to share with agriculturists in such grazing as allowed; but they should not be considered entitled to enjoy such grazing free of payment.

"In practice the liberal intentions of the Government have existed in a latent condition except in a few tracts in Vizagapatam and Godavari districts, and all cattle without distinction have been charged at uniform rates. We have also enhanced rates in some forests. The order of Government that simple trespass should not be treated as an offence at all, has been a dead letter. Of the 200,000 of the cattle impounded, we have no idea, how many of them were guilty of simple trespass only.

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"'The unsatisfactory state of things,' referred to by the Government Order of 1897 still exists, 'the harassment and extortion of the people' continue, and 'the 'serious discontent,' which attracted the notice of the Government of India, has not abated, but it has now well-nigh grown into a helpless feeling of despair.

"The costly attempts of Government to manifest their solicitude and sympathy by their cattle shows and agricultural farms are but ineffective palliatives for the people's desperate condition, while their cattle are taxed.

"The Government of India insisted that, 'facilities should be afforded to the 'people concerned for the full and easy satisfaction of their needs, if not free, then 'at low and not competitive rates. *It should be distinctly understood that considerations 'of forest revenue are to be subordinated to that satisfaction.*'

"The grazing revenue has become a distinct item. A large proportion of it comes, no doubt, from the local cattle or the cattle of the ryots. They took it for granted that the agriculturists are in no way discontented with their lot, as was pointed out by the Government of India. The liberal intentions of the Government of Madras to allow free grazing were, therefore, confined to the rules in print.

"The acutest of all the grievances of the agriculturists is in the thought that they have been denied all rights and privileges of free grazing in the adjoining forests. Then the rigid rules for regulating their movements in the forest areas, the arbitrary cancellation of their permits, the fear of unconscious straying or trespasses even into undistinguishable reserves, and the acknowledged harassment and extortion at the hands of the forest subordinates ever haunt the agriculturists. The forest subordinates, even guards and watchmen, have the peculiar advantage of proving by their own testimony that the accused made confessions before them. And their statements still guide the District Forest Officers to fix compounding fees, often, without any enquiry.

"We have known of District Forest Officers who did not hesitate to add revenue with heavy compounding fees, but the rule is now changed. You may remember the officer who issued circulars to his guards and watchmen to make a case every week and to make more grazing revenue on pain of punishment or loss of pay. I know that the circular was cancelled. I know of a tahsildar in Salem who issued a circular—I have a copy of that circular—that the permits obtained by the people of a certain village would be cancelled, if their neighbouring villagers failed to take permits for their cattle also! But this tahsildar some time after saw the wisdom of cancelling his own circular!

"Instances could be multiplied where permits were cancelled for one reason or other, most trivial in their nature. To quote an instance, a ranger in Uttankarai once cancelled a poor man's permit for fifteen cattle because the little boy in charge went to the village within a short distance, to have his *conjee*, and another looked after them when the ranger arrived. There was no permit. The ranger went to the village, got the permit and cancelled it then and there, scribbling off his order because it was not shown when asked for. Imagine the dismay of the boy and his parents. They have no other pasture ground near the village. I can give the name of the village also.

"In short, the villagers have reason to feel that the little finger of the forest man is thicker than the loin of the village official!

"No wonder, the agriculturist strikes a British tourist so queerly. 'India is 'full of movement,' says Harold Beghie, 'but sad movement. It is the sorrowful 'movement of the elephant, not the gay and careless rapture of a colt; sorrow-'fully toil the peasants, laboriously move the animals, druggingly creep the children. 'Only the monkeys seem happy. But enter one of the villages, make yourself pleas-'ant to the people, and straightway you will discover that these quiet and apparently 'sad Indians are a most winsome and agreeable folk. You will never meet with more 'courtesy. The humblest peasant has the grace of a king . . .' After paying a tribute to his hospitable nature, he informs his readers that 'he will tell you if you 'understand his language that his bosom swells with pride, because you, a great

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'Sahib, have come such a long way to see his humble village. And he will ask 'questions: Are you one of a large family? Have you much money? What is the 'price of rice in your part of the world? And something about Queen Victoria'

"Yes, with all the sadness that affects him and his wife, he has good reason to cherish the name of Queen Victoria in his heart of hearts with reverence and gratitude for her solicitude and sympathy for his and his people's welfare in the times of dire distress and famine, and for peace and order he had known during her long blessed reign.

"The Indian peasants are a home-loving people, honed up in family affections. They had heard of the great Queen passing away, and of her good son succeeding her and then of her grandson's succession to the throne. When the news of the Queen's grandson's coming from his distant home, with his Queen, making a voyage of thousands of miles, to crown themselves in the sacred city of their ancient kings of the epics, reached them, they were interested and stirred to enthusiasm 'They have been on the tip-toe of expectation,' to quote the Hon'ble Mr. Atkinson's expressions, 'that we should have amongst us those whom Indian tradition and thought 'regard as parents of their country; the feeling was of a quality that could not reckon 'with disappointment, and in that hope the fire of enthusiasm has grown and grown 'until to-day its glow suffuses the whole length and breadth of this mighty continent, 'and every heart burns with a passion of ardent loyalty and devotion to the person 'and throne of their Imperial Majesties.' That gracious message which the proclamation has conveyed to us is a 'pledge of royal affection' the Hon'ble Mr. Atkinson told us in sincere accents, 'the fullness of which we can never exhaust. It is a pledge 'given freely to every man, woman and child of that sympathy and loving care which 'binds king and people together in golden words of mutual affection.'

"The solemnity of the occasion and the personality of the interpreter could not have failed to impress even the ryot population with the significance of the message. The Hon'ble Mr. Atkinson has already earned, if I may venture to respectfully state it, the gratitude and respect of the people, not by his commanding abilities which everybody acknowledges, but by the singular insight and practical sympathy which he has displayed in his high office to correct abuses and bring long prayed for reliefs, to make life for the agriculturist and the shepherd less irksome and burdensome. And the words of a civilian in such an exalted position in this country, mean action, to our mind, not mere pious hopes.

"If 'the simplest, kindest, and most child-like people, who get their scanty 'living and dream of the life beyond the grave,' as the English tourist finds them, for whose enlightenment and enjoyment, there were processions and proclamation, speeches and solemn instalments of the photos of their Gracious Sovereigns in the village *chavadies*, had entertained hopes that the coming of their Great Emperor and their Empress, and their coronation in their own country would bring them consolation and relief in their difficulties, would you deny that it was but quite reasonable and human?

"But when no recognition and no boon came, while others got them, a feeling of disappointment suffused their hearts.

"And yet they trust and hope that a change of sentiment would come over the rulers and administrators and they would be treated as loving subjects and not merely as revenue-paying units. And that is the royal boon, they would fain believe, they have got.

"'Ever since we have been the rulers in India,' says the London *Spectator*, 'the 'criticism made by the acutest observers of our rule, generation after generation, has 'been that it has suffered for lack of sympathy. We have been so anxious to make 'our Government efficient that we have too often forgotten to make it sympathetic. 'The King had the tact to see that the Indian peoples, as indeed other peoples 'throughout the world, want sympathy as well as efficiency or perhaps even more 'than efficiency. His visit has therefore sown a seed which is likely to bear full 'fruit as the years go by. There will be action and reaction. The Anglo-Indian 'official, we may hope, will be more inclined to unbend than he was before the

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'King set him so magnificent an example, and reciprocally the Indian has learned 'to feel more kindly towards the Englishman: because the Englishman's King is his 'friend.'

"Even the poorest and the humblest of His Majesty's subjects have begun to dream of a better future, from the change of sentiment in the minds of rulers and administrators, in consequence of the King-Emperor's loving solicitude for their welfare.

"This Government is now pre-eminently a civilian Government. All that is best and noble in the Anglo-Indian world is there. Men of commanding abilities, winning sympathies and inspiring personalities compose this Government. Your Excellency has an Indian of great capacity and intimate knowledge of the wants and desires of the people, for your colleague. You all know the people and are fully cognizant of their pitiful condition. We have high hopes that your Excellency's Government will leave a legacy for good, which the people may gratefully cherish, as a boon in this year of their good and beloved King-Emperor's and Empress's visit to their country.

"'Sympathy' said Sir William Lee Warner only the other day, 'was not 'sentimentalism, nor self-advertisement nor a substitute for efficiency, but as the 'King-Emperor defined it as a deep affection for India, concern for her welfare, and 'interest in what interested Indians.'

"And our noble and good Viceroy His Excellency Lord Hardinge concluded the budget debate in these memorable words—

'On what lines shall we proceed and for what goal shall we strive? To that 'question my answer is clear and unhesitating. We have secured the defence of the 'country. We have removed our great handicap in international trade. *It is now 'our duty to turn all our energies to the uplifting of our people.* . . . Their Imperial 'Majesties the King-Emperor and the Queen-Empress have come and after a happy 'time full of mutual esteem and affection towards their Indian subjects have returned 'to their English home. . . . A tidal wave of enthusiasm was an inadequate 'description of the stream of loyal enthusiasm and respectful reverence which broke 'through every heart and flooded the country and all classes of the population with 'joy and gladness at the presence of their Majesties amongst them . . . . 'We are confident that the beneficial results of these changes will eventually exceed 'all expectation, will introduce an era of peace and contentment and will be to the 'advantage of better Government and more efficient administration. . . .'

"All this is hopeful and cheering even to the agricultural people of the Madras Presidency. We rely on the reality of the change wrought in the minds of our rulers and administrators. May it manifest itself in some tangible relief to the agricultural population.'

"I have not asked for abolition of grazing fees for sheep, and for 'foreign' cattle, lest Government should consider my demand a little too much. I pray for the restoration of the rights or privileges for the cattle of the agriculturists, which the Government have so often seen the justice and the necessity of granting, but somehow failed in their actual fulfilment.

"The acceptance of my humble resolution will send a thrill of joy and deep satisfaction through many a humble home, among men, women and children throughout the length and breadth of this vast Presidency: and the consequent relinquishment of a small Government revenue is worth making to achieve so great and gratifying a result. The cattle are held sacred in this country. The concession of free grazing for the cattle will be hailed as a Royal boon. This boon is the cheapest, and the wisest in the gift of the paternal Government to commemorate the Royal visit. The well-being of the cattle and the freedom from harassment, will hearten the agriculturist to pursue his industry with peace and hope. 'The prosperity and contentment of 'the cultivator,' says the good old poetess of the south, 'exalteth the sceptre.'"

The Hon'ble Rao Bahadur TIAGARAIYA CHETTI.—"I beg to second the resolution moved by my Hon'ble friend Mr. Kesava Pillai.' He has taken us step by step from the year 1871 up to now showing how the ryot has been enjoying

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the products of the forest and how all his privileges have been, one by one, taken away from him, until he is now obliged to pay for every bit of timber that he takes for building his house and making his plough and for every bit of firewood that he takes home for cooking his food as also for grazing his cattle. Your Excellency, he asks that the privilege of grazing cattle free in the forests may be given as a boon. I think the ryot has not got any boon from the King Emperor while everybody else has had something. We had 50 lakhs given for education, but the ryots are not going to get the benefit of it. It is but right and proper that the Government should do something for the ryot to make him enjoy the benefit of the King Emperor's visit to this country. I should like to place a few statistics before you to show what the result has been of taking away the privilege of grazing in forests from the people. From the agricultural statistics I find that in fasli 1305 horned cattle in the Presidency amounted to 15,594,803. In the next year the number has gone down to 15,529,729. In the next year, that is in fasli 1307, it has gone down still further to 15,165,219 and in 1309—I was not able to get the figures afterwards because they are the quinquennium statements—the figure was 15,059,180. That is, in the course of six years about 550,000 cattle had gone down. But all of a sudden there was a jump and how the jump arose I cannot say. There must be some explanation of the jump from 15,059,180 in fasli 1309 to 16,690,630 in fasli 1314. That was a jump of nearly 1,650,000 all of a sudden. Again, in the next quinquennium ending 1909–1910 the figure is given as 15,618,927. You will find from this statement that the cattle in the year 1909–1910 were the same as what you find in 1895–96. I think, Sir, from the records we find that the lands held by ryots have increased. I find from the statistics for about 12 years that the ryots' holdings in fasli 1308 was, 22,469,705 acres both dry and wet. In fasli 1319 it was 24,754,577 acres, showing an increase of 2,284,871 acres of land. That is, an increase of 10 *per cent.* in the acreage of land held by ryots and there has been no proportionate increase in the cattle kept by the ryots. It will be found from this that the ryot has not improved in the direction he ought to have. Without cattle it is impossible for him to carry on cultivation. It is not possible for him to have sufficient manure for his land. What we find is that while there has been an increase in the acreage of land held, the cattle have not increased; and this is, I must say, due to strict forest laws enforced against the ryot. You will also find, your Excellency, if you go to the *mufassal*, that the state of the cattle is very deplorable. You don't find the cattle as they ought to be. They are lean, thin and worthless creatures. With such cattle it is not possible to do any agricultural work which is fit to be called agriculture. In these conditions it will be, I think, your Excellency, necessary that the Government should find their way to give the boon asked for by my Honourable friend. Another matter for your consideration is this: poor unfortunate ryots are being very often prosecuted for the breach of forest laws. In the year 1909–1910 it will be found from the report of the Forest Department that there were 8,427 prosecutions for grazing without permission in tracts where grazing is prohibited. The number of men prosecuted amounted to 22,000 people and it is known to everybody that prosecution means conviction and I may say that 96 *per cent.* of these cases ended in conviction. Most of the persons charged are young boys and young girls who tend cattle. They are taken before the Magistrate by the forest officer and they cannot say 'yes' or 'no' and they are convicted. With such convictions I think it is but right that the poor unfortunate boys and girls should be saved from prosecutions on these grounds. I think it will be right on the part of Government to see their way to help the ryot in the manner pointed out by the Hon'ble Mr. Kesava Pillai."

The Hon'ble Mr ATKINSON:—"Your Excellency I think it is only right that I should make an attempt to recall the Council from the very wide perambulation that the Honourable mover of this resolution has invited it to take over the whole field of forest administration from the year 1871. I should like to recall to the Council the terms of this resolution.

That this Council recommend to the Governor in Council the advisability of giving relief to the agriculturists by abolishing grazing fees for all local cattle except sheep and goats.

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"That is the resolution which is before the Council. There is no question about prosecutions; there is no question as to what was the policy of the Government in 1871; there is no question about the pronouncement of the Government of India; there is no question about loyalty to the Crown and devotion to Her late Majesty Queen Victoria or to the present Royal Family. We simply have to consider that resolution which is placed before the Council. I am bound to say that I was a little disappointed with the speech of the Hon'ble Mr. Kesava Pillai, because, whereas in certain communications which I had received from him prior to the introduction of this motion he had taken credit unto himself that he wished "to gladden the hearts of the millions of the hardworking, gentle and loyal subjects", we find from the resolution that, as a matter of fact, the hearts of those whom he wishes to gladden are the hearts only of the owners of "local cattle". There is, therefore, a very great deal less in the resolution than what is contained in the Hon'ble mover's communications to the Government. I would like to ask the Honourable gentleman why 'local' cattle only should receive these privileges. Perhaps, as a preliminary to that, I should enquire what exactly he means by 'local' cattle. We can all of us apply some meaning to that term. I presume that it means the cattle of those who reside or who have land in the villages in the neighbourhood of forests. What one would wish to know is, what would constitute the limits of the term 'local;' whether the ryots should be residents of a village one mile off, two miles off, five miles off or ten miles off. What would be the limits of the definition of the term 'local'? The Hon'ble Mr. Kesava Pillai has given no indication where the line is to be drawn. Whatever may be those limits, I venture to say there is no very good reason why the Council should wish the Government to differentiate in favour of whatever cattle may come under the designation of 'local.' Are we to understand that the forests are intended only for the benefit of villages which are situated in the neighbourhood of forests, or are the forests intended for the benefit of the whole country? If they are intended for the benefit of all the people of the country and all the ryots and all the cattle, then why differentiate in favour only of 'local' cattle? Then, there is a further question that I would like to ask the Hon'ble Mr. Kesava Pillai, how he would recognize a 'local' cow? He referred to this subject of differentiation in the matter of grazing fees when the Financial Statement was presented. At that time he informed us that he proposed to recommend the exemption of all cattle other than those which belonged to professional breeders and he asked for information as to how much of our receipts from grazing revenue came from cattle belonging to professional breeders. He was then informed that there was no distinction made and further that it was impossible to make a distinction."

The Hon'ble Mr. KESAVA PILLAI:—"May I say one word in explanation? The distinction may be made in the same way as the Government have made the distinction between the first rule and the fifth rule of the Forest Manual."

The Hon'ble Mr. ATKINSON:—"What is the date of the rule?"

The Hon'ble Mr. KESAVA PILLAI:—"1894-95."

The Hon'ble Mr. ATKINSON:—"Exactly. The Government, it is perfectly true, for many years did their best to find some test for differentiation. They endeavoured to differentiate in favour of local cattle, between cattle belonging to the ryots and other cattle and they endeavoured to find a solution of the question so that those who might be thought to be entitled to privileged treatment should receive it; and after four years of practical experiment they were obliged to give up the attempt. Those experiments were made at or about the time when those rules that the Hon'ble Mr. Kesava Pillai just quoted were passed and at that time the Government were in hopes that they might find some solution to the question, which they eventually gave up as being unsolvable. I should have been extremely glad if the Honourable Member could have afforded me some test, if he could have told the Government how he could distinguish between a local cow and what he calls in his speech a foreign cow. I know of no test for such differentiation. The officers of the Forest Department with all their accumulated experience have been unable to find any test. Suppose a rule were to be passed granting the privilege of remission of fees for grazing in favour of local cattle, how is that rule to be worked?

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The working of it would be entrusted to the forest subordinates. No one knows better than the Hon'ble Mr. Kesava Pillai how the rule would work—whether it would result in oppression and extortion and all the various misdeeds which, we are told, the forest subordinates commit every day of their life. If there was that differentiation made, I submit to the Council that there would be a very great increase in extortion and oppression and eventually the necessary and inevitable result would be this: that every head of cattle in this country would come to be 'local' cattle. We should not have any cattle belonging to professional breeders and there would be no more cattle coming into the reserve forests except so-called 'local' cattle. I would like the Council to consider what the effect of that would be. The Council are probably aware that the extent of our forests is totally inadequate to afford grazing to all the cattle in this country. The Hon'ble Mr. Tiagarayo Chetti quoted figures with reference to the number of cattle in the country. He quoted them for the purpose of arguing that a progressive decrease has been going on in the number of cattle in the country during the last five or six years. But should we go back a little further, we should find that there has been an increase of cattle. Whereas, in the year 1889–1890 the number of cattle in the country, that is to say, cattle proper not sheep and goats, was under 14½ millions, in the last year for which we have statistics, that is, for the year 1909–1910, the number is more than 15½ millions. That is to say, there has been an increase in that period of upwards of one a million head of cattle. Never mind about that increase. The question I would like the Council to consider is: whether the Government forests in this country are adequate to provide grazing for all the cattle in the country, or, by how much these forests would fall short of the required standard? If the whole of the forests in the Presidency were without distinction thrown open to grazing, calculating at the rate of five acres per head of cattle, the total number of cattle that could be accommodated in the forests is 2,400,000 as against a total number of cattle in the Presidency of 15½ millions. The question would then arise what would become of the remaining 13 millions of cattle? That is the demand that is being made by the mover of this resolution. If there is to be no distinction between what he calls 'local' cattle and others, as I have pointed out, the inevitable result will be that there will be no other cattle in the Presidency than those that are classed as 'local' cattle, and that means that every head of cattle in the Presidency may, if this resolution is put into effect, be brought into our forests and grazed for nothing. It is unnecessary for me to contemplate such an extreme case as that—that the whole of the 15½ millions of cattle would be brought to our forests—because as I have just stated the maximum grazing which our forests can afford is for about 2½ million head of cattle. Now, if more than 2½ million head of cattle be allowed to graze in the forests, our forests will be ruined. I would like the Council to consider what purposes our forests have to fulfil. We know that they indirectly affect the climate; they are great agents in regulating the run off, as it is technically called, of the rain that falls. In that respect they exercise a most beneficent influence. We know further that there are certain specific duties which we expect our forests to fulfil. Dr. Voelcker, one of the greatest authorities on the subject of agriculture, a subject which the Honourable mover of the resolution has so much at heart, speaking of the objects which our forests have to subserve, after referring to the matter of the provision of timber and the indirect effects to which I have just referred, mentions, 'the provision for the agricultural community primarily of facilities for obtaining what they require, viz, small timber, wood for implements, firewood, leaves, grass or where possible grazing.' Last of all—only where it is possible—Dr. Voelcker puts grazing as being one of the purposes which our forests have to serve."

The Hon'ble Mr. KESAVA PILLAI:—"That is a very old authority. You should quote from later authorities."

The Hon'ble Mr. ATKINSON:—"Another and much more modern authority, Sir William Schlich remarks. 'When grazing is unrestricted, it is incompatible with the existence of forests.' If grazing is unrestricted, all these purposes which I have referred to and which our forests have to subserve, have to be abandoned."

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The Hon'ble Mr. KESAVA PILLAI:—"Is it injurious to tree forests?"

The Hon'ble Mr. ATKINSON:—"To all forest if grazing is unrestricted; it is incompatible with the existence of forests. I have mentioned the various objects which our forests have to subserve and I would like to draw special attention to one, viz., the provision of fuel. As to that, Dr. Voelcker, whom I have just quoted, remarks 'I regard the provision of fuel as the potent means of maintaining prosperity.' I would like to draw the attention of the Council to the state of matters at present—to the provision of fuel at the present day in this Presidency. We admit that it is our duty to endeavour to supply fuel for the people of this Presidency. We look upon that as one of our primary duties and functions; and I regret to say that at the present day we are unable to fulfil that function as fully and as effectually as we could wish. Grave complaints have come to us from such localities as Madura and other places in the Presidency, including, I think, the constituency represented by the Hon'ble Mr. Kesava Pillai, that the price of firewood has risen and that the supply of firewood is insufficient. One undoubted reason for that is that the growth of fuel is incompatible with the provision of grazing. We are faced with a time when we shall be unable to provide grazing as we do at the present day and at the same time provide the same amount of fuel that we provide at the present day for the use of the people of this country. As we are asked in this resolution to take a step which will mean the throwing open of all our forests to unrestricted grazing, we are unable to acquiesce in that request, because we fear that the result of so doing will be very greatly to limit the power for good of our forests and eventually if that policy be persisted in—the policy of granting free grazing—it will result in the total destruction of all of the forests that we are possessed of. For these reasons, I am quite unable to accept the resolution."

The Hon'ble Mr. RAMACHANDRA RAO PANTULU:—"Your Excellency I have great pleasure in supporting the resolution moved by my Hon'ble friend Mr. Kesava Pillai in regard to a complaint which has been raised for several years in this Council, a complaint which has never been investigated properly by the Government. Various unsatisfactory features of the forest administration have been pressed upon the attention of Government for several years past, some relating to the reservation of forest areas which are altogether unnecessary and some in relation to the compounding of forest offences and some relating to the grazing fees and also some relating to the vagaries of individual forest officers, rangers and forest minor officials. But, I believe, Sir, this is the first time on which what I consider the question of policy, is raised, the definite policy of exempting agricultural cattle of the Presidency, from grazing fees. By the term 'local' cattle. Which my Honourable friend has used in this resolution, I believe what he means is agricultural cattle, cattle used actually in agricultural operations by the people and he wishes that, so far as those cattle are concerned, grazing fees should not be charged That is the substantial question which he has raised in this resolution, and my Honourable friend has taken considerable pains to set out the previous history in regard to the charging of grazing fees I regret to say that the Hon'ble Mr. Atkinson should have characterized this part of my Honourable friend's speech as a wide perambulation into the previous forest policy of this Government as well as of the Government of India. But, Sir, if you look at what he has stated, you will see that he has traced from the very beginning how the rights of the agriculturists in regard to free grazing have been whittled down. In the first place, Honourable Members will see that so long ago as 1894 the Government of India have stated 'that the strict forest administration 'which has prevailed in certain Provinces has given rise to serious discontent among 'the agricultural classes and they believe that a more lenient policy will be initiated 'by removing what has undoubtedly been felt as a grievance and it will do much to 'strengthen the reliance which the people repose in the Government and to confirm the 'feeling of attachment to it.' In appealing to this Government my Honourable friend has been re-echoing in his speech the sentiments of the Government of India in regard to the removal of the grievances of the agricultural population in this Presidency. He has pleaded for the removal of the root evil of most of those complaints which he has been pressing in this Council. If Honourable Members will look at the speech, he starts with the position that at one time, sometime prior to 1882.

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the Government admitted distinctly that the people had free grazing rights in various ways. The committee appointed before the forest legislation of 1882 was undertaken reported that the people of the country used the waste and forest lands of Government for domestic and agricultural purposes and for pasturing their cattle free of all payment and this user undoubtedly existed at the time and existed for a long time previous. It is not necessary to examine whether this user was based on a privilege or custom or right; but whatever it was, there was this user at the time when the legislation of 1882 was undertaken. With a view to safeguarding the interests of the people who had these customary rights village forests were proposed to be constituted, preserving to the people their customary rights in regard to free grazing and removal of small timber for domestic purposes. Under section 26 of the Act in or about 1882 the Government framed this rule:—

'Where the practice of grazing cattle, sheep and goats, of cutting trees other 'than reserved trees or other forest produce for fuel or for building, agricultural 'or domestic purposes or of cutting grass for thatching, fodder or thorns or fences or 'leaves of trees other than reserved trees for manures free of charge has long and 'steadily obtained, the Collector shall set apart once for all such areas as he may 'consider reasonable for the purpose.'

That is what happened after the Act of 1882 was framed, so that Honourable Members will see that the Government wished to safeguard by the constitution of village forests the rights which previously existed and one of the rules framed under section 26 was that wherever these customary rights were enjoyed, those rights should be safeguarded by the constitution of the village forests. That was in or about 1882 and Collectors were therefore directed to constitute village forests. But in 1886 or 1887 district officers reported that it was practically impossible to constitute these village forests in most parts of the country. I do not wish to go into the difficulties that were then pointed out, but the fact remains that it was then reported that the constitution of village forests for exercising these customary rights and privileges which the people had previously enjoyed should be definitely abandoned and the Government accordingly came to the conclusion that the constitution of village forests should be given up. What happened afterwards is the next stage of the case. The Government, in order to compensate agriculturists, came to the opinion that, as the constitution of the village forests was impracticable in many parts of the country, the object would be attained by the reserves being thrown open to them on certain terms and they came to the conclusion that, with reference to agricultural cattle, every ryot holding a *patta* land of five acres should be allowed to graze a pair of bullocks and a milch cow and if he had more cattle he was allowed to graze in the forest areas at favourable rates, that is, at half the maximum rates sanctioned. This was how the Government decided to make up for the rights taken away by the Forest Act by the subsequent decision not to constitute village forests. This went on till about 1893. They also said that 'the cattle actually required 'for agricultural and domestic purposes must have the first claim with Government 'reserves and surplus animals should be allowed grazing in the protected areas only 'when the circumstances permit of it. If this is not done, the result of protection 'will simply be a large increase in the number of animals requiring pasture and the 'consequent failure of all efforts to permanently improve the grazing grounds.' Therefore, the distinction between agricultural cattle and cattle which are not agricultural is a distinction which has not been invented by my Honourable friend, but is one which will be found in the very orders which he has quoted to-day.

"Then, we come to the next stage of the case. Till about 1896 the agriculturists, I presume, were enjoying the privileges of grazing their cattle, a pair of bullocks and a milch cow for five acres of *patta* land, and those privileges were rescinded in 1897, when the Government imposed a uniform rate of six annas per buffalo, three annas per bull, ox and horse, pony and sheep and As. 1–6 per goat. That is the rate which is substantially the one which is now prevailing—the rate which is mentioned in the Forest Manual, page 207. Honourable Members will thus see the four stages of this question. Originally, ryots and agriculturists had free grazing privileges and their rights were recognized and that was about 1882; the second stage was when the

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Government intended to provide village forests for people exercising those privileges and that was in the year 1886; the third stage was when they decided to admit a particular number of cattle to graze free and other agricultural at concession rates and lastly when the existing rates were introduced in 1897, and they are now in force. Since then the agriculturists have not been enjoying any of the privileges which they were enjoying before 1882 and which the Government intended or tried their best to confer upon them by the constitution of village forests. That is the substantial complaint raised by my Hon'ble friend, Mr. Kesava Pillai. This is certainly not a case where, if you look at the previous history, a request is being put forward for the first time. If you look at what happened before 1882 and what the Government themselves had tried to do since then up to now, there is absolutely no doubt that the Government wanted to exempt agricultural cattle from the payment of grazing fees and they made several attempts to give effect to that resolution. Under these circumstances I think that the Hon'ble Mr. Atkinson should have attempted, in fairness to my Honourable friend, to answer the severe indictment which my Honourable friend has brought, viz., that, originally, agricultural cattle were exempted from payment of grazing fees until about 1882 and even subsequently they were not paying any fees up to 1895, when under certain conditions grazing fees were charged as stated by him. That is a question for which I should like to have a complete answer. It will certainly be a matter of great interest to know how the Government propose to meet the position which I have just stated. There are only three matters in regard to which I should like to make a reply to the Hon'ble Mr. Atkinson. The first statement made by him was that at the rate of five acres per head of cattle it would mean that 2,400,000 will have to be admitted into the reserves and that would entail great denudation of the forest areas. I will try to meet that position. I should like to draw the attention of Honourable Members to the return as to the number of cattle which are now grazing in the reserved forests as well as in reserved lands. You will find that at the present time the number of cattle that are grazing is four crores and forty thousand six hundred and ninety-two, of which 1,692,000 are bullocks and cows, 180,000 buffaloes, 1,840,000 sheep and 327,270 goats. Taking buffaloes, bullocks and cows, they certainly form about 2½ millions."

The Hon'ble Mr. ATKINSON:—"For what year is that?"

The Hon'ble Mr. RAMACHANDRA RAO PANTULU:—"For 1909-1910. So that, we have at the present time nearly 2½ millions of bullocks, buffaloes and cows now grazing in the forest areas for which fees are now being charged. My Honourable friend's request is that no fee should be charged for agricultural cattle. As regards the question as to how agricultural cattle can be recognized, I would invite the attention of the Honourable Member to the papers in which this very question was put by the Board of Revenue to the district officers, and their replies will probably be found in archives of the Board of Revenue and the answer to his question will probably be furnished in the reports of those officers. One of the suggestions made was that each *pattadar* should have a permit given to him at the time of the *jamabandi* for his cattle. Whether his or somebody else's cattle would graze in the areas is not a matter of concern for the Government. He will have his rights, and if he sells his rights, it is not a matter about which the Government need feel very anxious. Therefore, so far as the number of cattle is concerned, I think the argument that the admission of two millions and odd cattle would mean the destruction of forests is one which on the existing facts is not tenable, because I find that two and a half millions of cattle are already grazing in the forest areas at the present time, besides sheep and goats, on payment of fees. Of course I think the payment of fees is a matter which does not affect the question as to whether the forests will be denuded or not by the admission of cattle. There is only one word more, your Excellency, and that is in regard to income from forest areas. As regards that Honourable Members will see that the present income from this source is nearly 7·46 lakhs—that is the total value of grazing fees. In addition to that there are some indirect charges, such as compounding fees, magisterial fines and forfeitures, which amount to about 1¼ lakhs; out of a total revenue of 40 lakhs Honourable Members will see that nine lakhs are being realized from grazing fees and indirect income.

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therefrom. Various declarations of the Government of India have been quoted by my Honourable friend to show that the department should not be worked with a view to making profit from agriculturists, but when we find that one-fourth or one-fifth of the forest revenue comes from grazing fees and indirect charges, that is a matter which calls for a serious enquiry by the Government."

His Excellency the PRESIDENT:—"I am afraid that the Honourable Member has exceeded his time."

The Hon'ble Mr. RAMACHANDRA RAO PANTULU:—"I have only one word more to say. I would like that the Hon'ble Mr. Atkinson should indicate the lines on which the present position is to be improved. I regret to say that no indication has been given that remedial measures, though not in the direction in which my Honourable friend has suggested, would be taken by Government."

The Hon'ble Diwan Bahadur ADINARAYANA AIYA:—"I sympathize with the resolution of the Hon'ble Mr. Kesava Pillai. I have some personal experience of the harassments and the hardships that the villagers in the vicinity of forest areas are put to. Of course any remedy that will be granted by removing the grazing fees would bring relief only to a portion of the country, to a portion only of cattle owners. At the same time I am bound to remark that the line of argument adopted by the Hon'ble Mr. Atkinson attempts a little too much. We levy fees for allowing cattle to graze. What the Hon'ble Mr. Kesava Pillai wants is that the imposition of these grazing fees should be done away with. If with the imposition of fees we can allow grazing which would not do any damage to forests, we can equally, without levying the fees, devise means which will restrict grazing and attain the same purpose of protecting forests from undue denudation. The proper solution of the difficulty must come from the constitution of village forests. That is a question which has been repeatedly brought to the notice of this Council but it has not received a satisfactory solution. At present I am glad to think that in some districts an attempt is being made to create village grazing reserves from which cattle will benefit, and I believe it will be found possible to extend the system on a wider scale.

"Some objection has been taken to the term 'local' cattle as being indefinite. We have not got forests all over the Presidency nor near every village. It is a limitation which will automatically work for itself. Distance will prohibit people from sending their cattle to forests which are beyond their reach. As the trouble from prosecutions and harassment is great in the case of those whose villages adjoin forests, it is well that to that small extent at least some relief should be given. We need not fear that all the fifteen million cattle in the country will troop up at once to forests, if free grazing is allowed. There are causes which will keep back a large number of cattle. I myself am of opinion that the agriculturist who carries the great burden of practically the whole cost of the administration on his back has not the same consideration shown to him that he enjoyed before. Many of his privileges, which, as a matter of tradition, he enjoyed, have been taken away from him, and at every turn he finds himself faced with some demand or other to be met. He has to pay for every inch of his way; and though, I think, there might be some invidiousness in that, if grazing be made free, it might benefit only those villages that are near forests, yet we should not on that ground be deterred from extending such relief as we can to the people concerned and attempting to improve the general position, as far as circumstances permit, in other districts and other localities also. With these remarks, I beg to support the resolution of the Hon'ble Mr. Kesava Pillai."

The Hon'ble Mr. HORNE:—"As the Hon'ble Mr. Ramachandra Rao remarked, this resolution is, to a certain extent, notable inasmuch as this is the first time that there has ever been brought before this Council a practical resolution dealing with the forest policy of the Government. We have been accustomed, for a good many years past, to hear interpellations bearing upon the forest policy of the Government and allusions, more or less indefinite, to forest grievances. As I am, under the direction of the Government, responsible for the administration of the forest

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department, I have tried very hard to make out from those disconnected allusions what it is that certain Honourable Members want, what their idea of a constructive forest policy is and what they would do if they were themselves responsible for that branch of the administration—I have tried but not succeeded. I have only found it possible to infer that they are actuated by a vague unformulated dislike of the restrictions which forest conservancy necessarily involves, that they would gladly see them almost entirely, if not entirely, removed and the ryots left to enjoy the produce of the forests, according to their immediate needs, exactly in the same way as they did for centuries, before the British Government realized that, with an increasing population and receding forests, if the destruction and waste were not checked, there would, within a short time, within a measurable time, be such a scarcity of the ordinary necessaries of life which have to be obtained from the forests, for instance, fuel and timber, and such permanent injury to the water-sources of the country, as would amount to a national disaster. For that reason, it is possible to welcome the resolution brought forward by the Hon'ble Mr Kesava Pillai, as it enables a definite proposal to be discussed upon a definite ground. I think it is a pity that he has selected such a weak position, the weakness of which it is so plainfully easy to demonstrate. The proposal is, if I may say so without offence, hardly worth powder and shot; it is financially unsound, in practice unworkable and economically disastrous On the financial side of the question, I do not propose to take up the Council's time, because, after all, the object of forest conservancy is not to make money, but to preserve forests in perpetuity for the benefit of the country. If the State can afford to make a present to the ryot of a few lakhs of tax-payers' money, I should be the last to object, provided that the gift is compatible with the declared objects of forest conservancy, and that the result of it would not be disastrous to the ryot himself. In practice the proposal is unworkable and the Hon'ble Mr. Atkinson has shown that it is so The expression 'local' cattle, as used by the Honourable Member means, I suppose, cattle belonging to villages adjoining forests. The Hon'ble Mr. Ramachandra Rao says that the Hon'ble Mr. Kesava Pillai does not mean that, but that he means agricultural cattle I am quite sure that the Hon'ble Mr. Kesava Pillai cannot mean agricultural cattle."

The Hon'ble Mr. KESAVA PILLAI:—"I did."

The Hon'ble Mr. HORNE:—"In the resolution originally framed 'agricultural cattle' was used; but having ascertained from me, that a distinction—"

The Hon'ble Mr. KESAVA PILLAI (*interrupting*):—"I took it from the official records."

The Hon'ble Mr. HORNE:—"Seeing that a distinction could not be made, he changed it."

The Hon'ble Mr. KESAVA PILLAI:—"There are nomadic tribes and their cattle and local cattle. I will bring the Government Order and you can verify it. It is not my language, it is the Government of India's language and the language of the Forest Manual."

The Hon'ble Mr. HORNE:—"What the expression means I do not know, and I do not know whether the Hon'ble Mr. Kesava Pillai does. I think it has been sufficiently demonstrated that no such distinction can be made. Attempts have been made often, but no one has devised any satisfactory method of making the distinction. Then, again, it has been pointed out that, if the distinction were made, it would be grossly unjust to a section of the ryots who would not be able to benefit by it, so that, far from allaying discontent which I understand to be the object of the Honourable Member, it would largely increase it. So much for the practical side of the question. Now as to the economic side; the practice, at present, is that all cattle, local cattle as well as others, are admitted, without limit into State reserves, except only to those areas which are closed for regeneration and culture; and the sole charge made for that privilege is three annas for a cow unit. The Hon'ble Mr. Kesava Pillai says that charge is burdensome I should have thought that, if the animal were worth keeping even for its skin and manure—lakhs of cattle in this Presidency have no other value—if it were worth keeping even for its skin and manure, it would be worth paying three annas a year for its food. Still

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I must assume that the charge exercises a restraining influence on the number of cattle grazed. The plain fact is,—the Hon'ble Mr. Ramachandra Rao has discovered it for himself,—that even with the restrictions imposed by the levy of three annas the forests of this Presidency are dangerously over-grazed, grazed to an extent much greater than they can bear. I expected that Honourable Members would disbelieve that statement, but I am glad that the Hon'ble Mr. Ramachandra Rao has discovered it for himself. I wonder whether the Hon'ble Mr. Kesava Pillai has any idea of the acreage of grazing which is required to support a head of horned cattle for a year. In England, with its rich pasturage and perennial rainfall the acreage is taken at about three acres. The Hon'ble Mr. Atkinson mentioned that it is five in this country. I may say that, in an Indian jungle, with sparse and patchy growth, six months of drought in the year, with much of thorny and rocky ground, five acres is a small estimate."

The Hon'ble Mr. KESAVA PILLAI :—"You have no forests in England."

The Hon'ble Mr. HORNE :—"I am talking of pasture."

The Hon'ble Mr. KESAVA PILLAI :—"And yet you get rain there."

The Hon'ble Mr. HORNE :—"It seems necessary to explain that forest is like money capital. If you want to keep it, you must use or spend in a year no more than it will re-produce in that period. In other words, you must live upon the interest, not the capital. If you spend more than the interest and trench upon the capital, the interest will vanish and the capital diminish, until your forest is no longer a forest but first a stony scrub-jungle and, later a rocky hill side or a dusty plain. Exactly that process and in the past those results have been going on for some time in the so-called unreserved forests, that is, forests set apart for free enjoyment by the ryots. Any one can see it. It lies open to the eye. The Hon'ble Mr. Kesava Pillai need not proceed far out of Ooty town to see it for himself and I commend the object lesson to his study.

"With regard to the acreage required for pasture, I have taken the trouble to work out the area of the reserved forests which is open to grazing in all districts, the number of cattle licensed and the incidence of grazing per acre. There are 32 forest districts, in only 11 of which the incidence of grazing per cow unit exceeds five acres; but in many others it is under two or three acres for every cow. The subject is of importance and I will give a few figures. In Kurnool it is 5 acres; Nellore, 3; North Arcot, 3·2; Madura, 3·1; Trichinopoly and Tanjore, 2·9; Salem, 2·7; Kistna, 2·5; Guntur, 1·8; Chingleput, 1·6; South Arcot, 1·4; Bellary, only 1·3. That is to say, in Bellary, the driest and most barren district, there are three cow units grazed to four acres of reserved forest. If grazing were increased in the way in which it would be increased if the Hon'ble Mr. Kesava Pillai's resolution were carried into practice, is it possible to doubt that it would mean the practical destruction, within the course of one generation, of all the forests which are in any way accessible? The Hon'ble Mr. Kesava Pillai has failed to see the disastrous results of his proposal. If he had, I am sure that a gentleman who is so keenly desirous of the best interests of the ryot—as I believe, he is—would not have brought it forward; and if others both in this Council and outside it, who have, in their impulsive generosity, hurried to place themselves behind him, had taken the trouble to inform themselves, it is possible that they too would have hesitated to do so. I would venture to plead for less emotional sentimentality and more cold common sense in the consideration of this and kindred questions. The Hon'ble Mr. Kesava Pillai can claim no monopoly of sympathy with the ryots and their hardships. It is well to remember that the ryots like children very often ask for what is not good for them. The granting of boons at the people's expense is a cheap form of benevolence and is an easy road to popularity. The Hon'ble Mr. Kesava Pillai has talked a great deal about the boon. But he has shut his eyes to the disastrous consequences which must follow if it were granted. I have always found it hopeless to endeavour to explain to the ignorant villager that there really are reasons why he cannot be allowed to use the forests according to his will, and that if he grazes them bare, hacks them to death and burns them annually, then, well within a generation, there will be no forest left to graze and his sons and grandsons will be hard put to it to get fuel for their daily food, fodder for their cattle, poles for their huts or ploughs for their fields; that the irrigation sources will dry up

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and their crops fail. They make no secret of the fact that they do not believe it; and no further secret that even if they believe it, they do not care, if they can only get what they want for the day; the future can look after itself. That is the mental attitude of the Indian villager; but, Sir, I do think that something better than that might be expected of Honourable Members of this Council. If instead of grasping at a grievance and exploiting it, without considerations of its causes or necessity, instead of letting the untaught agriculturalists believe that the Government are doing these things either from sheer perversity or from the base love of gain, Honourable Members would endeavour to master the rudiments of this very intricate subject to see its difficulty and understand its necessities and would extend something of their ever over-flowing sympathy to the earnest men who are continuously working for the solution of its problems, then I think that they would be doing their duty by rendering lighter the heavy task of the Government and would be rendering a service to the country which they will never do by ill-considered resolutions such as that which is now before this Council."

The Hon'ble Mr. KESAVA PILLAI:—"As it is nearly 5 P.M., we should like to have an adjournment. We came here to-day at 11 o'clock and there are many more members who are anxious to speak."

His Excellency the PRESIDENT:—"We must go on for the present."

The Hon'ble Diwan Bahadur GOVINDARAGHAVA AIYAR:—"After the exposition of the principles that the Government have in view in their forest policy made to this Council by the Honourable Member in charge of the Department and also the Hon'ble Mr. Horne, perhaps it may be considered to argue a hardihood of mind that I should stand up in support of the resolution that the Hon'ble Mr. Kesava Pillai has proposed for the acceptance of this Council. The Hon'ble Mr. Horne has drawn a very lurid picture of the disastrous consequences that may ensue to the country and the people and particularly to the ryot population, if only the Council is, I will say, timorous enough to accept this resolution. Your Excellency, while it is true that the intentions of the Government have been always considered to be good by those who have ventured to criticize the policy of Government, it is perhaps permissible for one to state that non-officials may take views of the matter with the same sense of responsibility that actuates the official members, although that view might happen to be different from what the Government think to be the correct one. It cannot, therefore, be stated that, if a resolution has been put forward for the acceptance of this Council, it was from any inadequate recognition of the responsibility that lies upon the shoulders of the non-official members that such resolutions have been brought forward nor can it be said that it is from a want of a due study of the literature and the principles to which the resolution might relate. So far as this particular resolution before the Council goes, I have not heard much argument against it except it be this, that it may be that the course suggested might defeat the very end that is proposed to be achieved, by making forests altogether impossible. I was pleased to find, I must say that I was somewhat surprised to find that what might be considered to be an argument most strongly to be pressed upon the attention of the Council is not even so much as thought of, much less urged by the members on behalf of Government—I mean the financial aspect—and I am thankful that the Hon'ble Mr. Atkinson laid no stress on it. In fact, he has not alluded to it, and while the Hon'ble Mr. Horne referred to it, he said that he would be the last man to stand in the way of a few lakhs being remitted to the ryot if he was only satisfied that the ryot's interest would be served thereby. When I studied the question—it might be with lights much more meagre than the lights available to Government members—the financial aspect seemed to me to be the strongest argument against the resolution. We were told that the proposal was practically impossible, financially unsound and economically disastrous; and all this disaster and unsoundness has its origin in this fact, that, while there are fourteen or fifteen million cattle, our forest can give room only for two and a half millions and the whole thing has been based upon this single circumstance. I am sure that the Hon'ble Mr. Kesava Pillai will recognize that, if any forest is to be allotted for free grazing, it must be to the extent of the capacity it affords. If, therefore, it is found necessary, from a consideration of the extent available in the forest for grazing, that

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it is only a small number of cattle that could be allowed, I am sure that the Hon'ble Mr. Kesava Pillai and those who think with him will agree that certain restrictions will have to be imposed upon those who want their cattle to be taken to the forest. It cannot be difficult to find out those limits. If you take the holdings of the ryots and take into consideration the forest area available for grazing cattle, you will find what each ryot is entitled to for grazing and in that way the number of cattle that might be permitted to graze in forest areas now reserved might be easily found. Of course, when it is recognized that we have not got enough of forests to graze all cattle free, there must be limitations to which we must subject ourselves. I do not think that the Hon'ble Mr. Kesava Pillai is at all oblivious of that fact. Then we were told that it is impossible to have a distinction between 'local' cattle and 'agricultural' cattle on the one hand and the cattle reared by professional breeders for trade purposes on the other. I do not know whether the people of 1894 were ignorant of it. We are told that solemn rules of Government did refer to professional breeders of cattle and in their case certain fees were levied. I am, in fact, unable to believe that the ingenuity and the capacity of the officers of the Forest Department are not equal to finding out a test by which it will be possible to distinguish between a professional breeder of cattle and one who uses cattle for agricultural purposes. To the unsophisticated mind uninitiated into the mysteries of the Forest Department this task does not seem to be a heavy one. I hope and venture to think that, if once the necessity of making a distinction is felt by the Forest Department, they would certainly be able to impose or rather to devise a test by which one class of cattle could be distinguished from the other. If, so far, no such test has been thought of or no systematic endeavour has been made to find out that test, it is much more due to the fact that we have not been discussing the question of 'which kind of cattle are entitled to grazing and we did not care which cattle went in, provided we got the proper fee for it.

"Then, your Excellency, we are told that the Hon'ble Mr. Ramachandra Rao recognized—in fact he made the discovery which ought to be pleasanter to him than if he had been told by the members of the Government—that the forests were being grazed to their fullest capacity. I am afraid that the Hon'ble Mr. Ramachandra Rao has not been quite accurate in his figures. This is no doubt no exception in his case. I take it that the figures he has taken come from page 86 of the latest report of the Forest Department, that is, for the year 1909–1910. There your Excellency will find an abstract of animals grazing on payment. The number that is put down for buffaloes is 180,223 and for bullocks and cows it is 169,264 ; but to this have to be added bullocks, cows, and buffaloes allowed to graze free. I made a calculation for myself and I find that it comes to 1,932,929. If the figures as given by the Honourable Member in charge are correct that there is room available for 24 lakhs of cattle, then I submit your Excellency that there is still room for five lakhs of cattle still to be allowed to graze in forest areas."

The Hon'ble Mr. ATKINSON :—"I did not say that there was room. What I said was that if every acre was thrown open to grazing that will be the ultimate limit—that will be the maximum."

The Hon'ble Diwan Bahadur GOVINDARAGHAVA AIYAR :—"I bow to that correction. But I do not think it will make any difference in the figures that I have given. The figures given by the Hon'ble Mr Atkinson were five acres per head of cattle, whereas we have had, according to the Hon'ble Mr. Horne, that sometimes it so happens that 1½ acres is considered to be a proper area for a head of cattle. It might be due to the limitations of particular places."

The Hon'ble Mr. HORNE :—"I never said any such thing."

The Hon'ble Diwan Bahadur GOVINDARAGHAVA AIYAR :—"I understood that in Bellary the forest grazing was confined to 1·5 acres or something like that. The Hon'ble Mr. Horne told us that it came to three head of cattle for four acres. That is how I understood him ; and if I am wrong I am prepared to correct myself. It comes to this that even taking the Government figures to be accurate, there is still room for no appreciable number of cattle to be allowed to graze free. The only question that, therefore, remains to be considered is why should not this available room be

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taken up for more cattle being allowed to graze. We were told that in consequence of the advantages that result from the restricted method of cattle grazing, the ryots and those who plead for the ryots should not think too much of three annas per head of cattle. It is all very well for Honourable Members sitting at the table here to think of three annas being a very small sum; but with the ryot—we know how exactly the income of the ryot has been estimated—the fee of three annas per head of cattle particularly if he owns eight or ten head of cattle would mount up to an appreciable figure. If, after all, therefore, the Government are not very much oppressed by the financial argument that might be adduced against the resolution, if the Government's object is merely to see that the forests are not in any way spoiled, or, are not in any way deprived of the useful purposes for which they are intended if that is all the object of the Government, then I fail to see, your Excellency, why cattle should not be admitted to graze free in the forest, limitations being imposed so as to avoid the possibility of too many cattle being allowed to graze upon particular areas. No doubt the reply will be that, unless you have the money test, it will not be possible to have any other test which will be satisfactory; but I venture to think your Excellency, that there are other tests possible, for instance the test that I have brought to the Council's notice, namely, the test of taking the holdings of the ryot and determining the number of cattle he is entitled to graze. If you only exclude from the category of cattle allowed to graze free what may be considered the cattle of professional breeders, I submit, your Excellency, that even the pecuniary strain that may be involved in this proposal might not be very appreciable. The Government proposal or view merely comes to this: because it is difficult to distinguish between a professional breeder of cattle and a *bonâ fide* holder of agricultural cattle, they treat them all alike, as if they were professional breeders. I say that the reverse process might as well be applied. After all, even the Hon'ble Mr. Horne, notwithstanding the vigorous stand he has made for the present policy of the Government, has not been able to reply to these objections based upon the previous and solemn declarations of Government as to what their policy ought to be. We have found that there has been a gradual, a uniform and consistent going back on the part of this Government upon the principles which were enunciated as the principles which would actuate the policy of the Government, and if, as we are now told, the finances did not matter, the Forest Department does not exist for revenue or one of the chief reasons for the Forest Department's existence is not the revenue which it brings but to provide advantages to the people, I fail to see, your Excellency, why, with proper safeguards that might be devised, these grazing fees might not be abolished to the good and the improvement of the ryot population as a whole. No doubt it is true that there are some ryots who are unthinking enough not to recognize what is exactly to their advantage; but my experience of the ryot population in that respect—I dare say my experience may not be discounted on this point—is to the effect that, although the ryot may not be equal to any profound calculation of the benefits that he might derive by any particular measure being enforced or abstained from, these practical and obvious advantages such as the Forest Department can bring to his notice are very quickly felt by him, so that he would not, in fact, be party to a policy which can be shown to be suicidal to him. If you can only abolish the grazing fees, and the annoyance and the petty tyranny that the imposition of grazing fees means, it will be really a great boon—I am not at all ashamed of using the word 'boon'—to the ryot population. I do not think the Government can do better by its people than by doing this small act of justice, or if you call it, an act of mercy which this resolution asks for."

The Hon'ble Diwan Bahadur RAGHUNATHA RAO:—"I am in sympathy with this proposition. I have heard a good deal about the hardships suffered by the people. India is an agricultural country. Agriculture is the only industry that exists in India. It requires cattle, and at least for some years to come, we must have bullocks to cultivate our lands; and they require food, and grass is their food. The first principle of political economy is that food should not be taxed, and this grass, therefore, I think, ought not to be charged. But if, for other purposes, purposes of political consideration, it be necessary to have on record statistics concerning the revenue that might be raised by pasture, the tax limit may be reduced to such an extent or your rule may be made so simple as not to press hard upon the people. If

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the whole charge be not removed, at least the Government would see the advisability of making rules for reducing the rate of pasturage as well as for increasing the facilities of the ryots to obtain the necessary areas for pasture."

His Excellency the PRESIDENT:—"I think, gentlemen, we had better adjourn now. It is now 5-15 P.M. We will adjourn till 11 o'clock to-morrow morning."

The Hon'ble Mr. KESAVA PILLAI:—"I think it would be better to have the meeting at 12."

His Excellency the PRESIDENT:—"We must meet at 11. You have only two days more before Good Friday."

The Hon'ble Mr. SAMBANDHA MUDALIYAR:—"Those members who come from the *mufassal* parts feel great difficulty in coming here at 11 o'clock. I, for my part, find it very difficult to come at 11."

His Excellency the PRESIDENT:—"Everybody in Madras goes to business at 11 o'clock in the ordinary course of things."

The Hon'ble Khan Bahadur MUHAMMAD HABIBULLAH SAHIB:—"In the *mofussal*, the offices and courts never sit at 11 o'clock."

His Excellency the PRESIDENT:—"When we come to Madras, I am afraid we must do what people in Madras do."

At this stage the Council was adjourned to 11 A.M. on Wednesday the 3rd April.

T. E. MOIR,
Ag. Secretary to Government, Legislative Dept.

APPENDIX A.

[*Vide* Answer to Question No. 13 asked by the Hon'ble Mr. Ramachandra Rao Pantulu at the meeting of the Legislative Council held on the 2nd April 1912.]

Statement of political detenus.

Number.	Name.	District.	Council of detention.	Date from which detained.	Provision of law under which detained.	Name of subsistence.
1	2	3	4	5	6	7
1	Kunanjeri Mamadhu Mulla	Malabar ..	Implicated in the Mappilla outbreak which took place at Malapparam in December 1894.	2nd May 1895	Madras Regulation II of 1819	Government allowance.
2	Pellassal Utan Mammad ..	Do. ..	Implicated in the Mappilla outbreak which occurred in East Ernad in the Malabar district in February and March 1896.	1st July 1896 (date of detention under police surveillance).	Do.	Government allowance. Sells miscellaneous petty things.
3	Kanhirangadan Sayid Ali ..	Do. .	Implicated in the Mappilla conspiracy which took place at Angadipuram amsom, Walavanad taluk, Malabar district, in February 1894.	4th July 1894	Do.	Government allowance. Trades in beads and other miscellaneous articles.
4	Alingal Ardu	Do. ..	Implicated in the Mappilla outbreak which occurred in East Ernad in the Malabar district in February and March 1896.	9th April 1896 (date of detention under police surveillance).	Do.	Government allowance. Keeps a hotel and nut shop.
5	Malayatodiyil Ibrahim	Do. ..	Implicated in the Mappilla outbreak which took place at Malapparam in December 1894.	2nd May 1895	Do.	Government allowance.
6	Pulikkal Vasu Kutti	Do ..	Implicated in the Mappilla conspiracy which took place at Angadipuram amsom, Walavanad taluk, Malabar district, in February 1894.	27th June 1894	Do	Do.
7	Narayana Singh Lal	Jeypore to Vizagapatam Agency.	To prevent disturbances in the Agency Tracts.	3rd March 1859	Madras Regulation II of 1819 and India Act XXIV of 1859.	..
8	Kashisani Kunhammatti ..	Malabar ..	To prevent his committing a fanatical outbreak.	12th January 1852	Madras Regulation II of 1819	Government allowance.
9	Kandapadi Muhammad ..	Do. ..	Implicated in the Mappilla outbreak which took place at Kalattur in the Malabar district in September 1843.	28th September 1873	Do.	Government allowance. Keeps a tobacco and snuff shop.
10	Palavuri Agita	Do. ..	Implicated in the Mappilla outbreak which took place in Malapparam in December 1894.	2nd May 1895	Do	Government allowance.
11	Mussalar Mohidin Kutti ..	Do ..	Implicated in the Mappilla outbreak which occurred in the Ernad and Walavanad taluks of the Malabar district in March and April 1896.	7th May 1896	Do	Government allowance. Also employed as Mankalpati tank watchman.
12	Ayyatli Kunhali	Do. ..	Implicated in the Mappilla outrage in Malattur amsom, Walavanad taluk, Malabar district, in September 1840.	20th September 1840	Do.	Government allowance.
13	Cheliyil Koyamu	Do. ..	Implicated in the Mappilla conspiracy which took place at Angadipuram amsom, Walavanad taluk, Malabar district in February 1894.	26th June 1894	Do.	Is a clerk in the Bandar divisional office.

Statement of political detenus—cont.

Number	Name.	District.	Ground of detention.	Date from which detained	Provision of law under which detained.	Means of subsistence.
1	2	3	4	5	6	7
14	Puthumal thekil Moppi ..	Malabar ..	Implicated in the Mappilla outbreak which occurred in Ernad and Waluvanad taluks of the Malabar district in March and April 1894.	18th May 1894	Madras Regulation II of 1819.	Is a peon in the Stationary Sub-Magistrate's office Nellore town.
15	Mundeth Saiyid Ali	Do. ..	Implicated in the Mappilla conspiracy which took place at Angadipuram amsam, Walavanad taluk, Malabar district, in February 1894.	24th June 1894	Do.	Government allowance.
16	Tekkathil Kaya Kunhi Kaya Thangal of Velangode.	Do. ..	Implicated in the Mappilla outbreak which occurred in the Ernad taluk of the Malabar district in 1894.	7th September 1894 (date of arrest)	Do.	Do.
17	Madakathil Kuthali Haji ..	Do. ..	Implicated in the Mappilla outbreak which occurred in Ernad and Walavanad taluks of the Malabar district in March and April 1894.	24th September 1894	Do.	Government allowance. He is also a "native doctor."
18	Pookuthveni Kanhoyu	Do. ..	Implicated in the Mappilla outbreak which occurred in East Ernad in the Malabar district in February and March 1896.	3rd July 1896	Do.	Government allowance, also a private schoolmaster for Muhammadans.
19	Kutteyala Kandal Ahmed ..	Do. ..	Implicated in the Mappilla outbreak which occurred in the Ernad and Walavanad taluks of the Malabar district in March and April 1896.	14th February 1906 (date of detention under police surveillance in Vellore town).	Do.	Is employed as mochi in the office of the Superintendent of Police, Vellore.
20	Vattakkattil Kunja Moidin Kutti.	Do. ..	Murdered a Hindu woman who had embraced Muhammadanism but had reverted to Hinduism and caused hurt with a dangerous weapon to her daughter at Tuikulam in the Ernad taluk of the Malabar district in 1894.	26th April 1911 (date of detention under police surveillance).	Do.	Government allowance.
21	Kolodiyil Tolver	Do. ..	Implicated in the Mappilla outbreak which occurred in the Ernad and Walavanad taluks of the Malabar district in March and April 1894.	7th May 1894	Do.	Government allowance. Is also employed in making cigarettes.
22	Mulpadath Kuhimoosa ..	Do. ..	Implicated in the Mappilla outbreak which occurred in East Ernad in the Malabar district in February and March 1896.	20th May 1896	Do.	Government allowance. Is also employed as a mulla or mosque priest in the masjid at Salem.
23	Mourg Lal	Burma	Detained under the Governor-General's warrant since August 1873	7th July 1905 (date of his arrival in Madras).	Bengal Regulation III of 1818.	Government allowance.
24	Anangadan Bappi	Malabar ..	Implicated in the Mappilla conspiracy which took place at Angadipuram amsam, Walavanad taluk, Malabar district, in February 1894.	24th August 1897 (date of detention under police surveillance).	Madras Regulation II of 1819.	Government allowance; also trades in cloth.
25	Talakulath Ahmed	Do.	Implicated in the Mappilla outbreak which occurred in East Ernad in the Malabar district in February and March 1896.	26th May 1896	Do.	Peon in the Collector's office, Cuddalore.
26	Cheinkkil Alavi	Do.	Concerned in the murder by a gang of Mappillas in April 1896 of Moraneth Nambudri, a landowner in the Ernad taluk of Malabar.	14th December 1896	Do.	Peon in the Stationary Sub-Magistrate's office, Cuddalore.

Statement of political detenus—contd.

Number.	Name.	District.	Ground of detention	Date from which detained	Provision of law under which detained	Means of subsistence.
1	2	3	4	5	6	7
27	Kadra Kunnummal Chekkutti	Malabar ..	Implicated in the Mappilla outbreak which occurred in East Ernad in the Malabar district in February and March 1896.	1st January 1898 (date of detention under police surveillance).	Madras Regulation II of 1819.	Attender in the Collector's office, Cuddalore.
28	Aravinkan Mutha	Do ..	Do. do.	20th May 1896	Do.	Government allowance; is a petty trader.
29	Panahadan Ismail	Do ..	Implicated in the Mappilla outbreak which occurred in the Ernad and Walavanad talaks of the Malabar district in March and April 1896.	20th May 1897 (date of detention under police surveillance).	Do.	Government allowance; is also a trader in betel leaves, etc
30	Kizhisseri Khadir	Do.	Implicated in the Mappilla conspiracy which took place at Angadipuram amsom in Walavanad taluk, Malabar district, in February 1894.	23rd June 1894	Do.	Maistri in the taluk office, Tadiyantam.
31	Cheruvala Ahmed	Do.	Implicated in the Mappilla outbreak which took place in the Ernad and Walavanad talaks of the Malabar district in March and April 1896.	17th May 1896 ..	Do	Government allowance; also trades in mats.
32	Pottayil Mammad Musaliar ..	Do ..	Implicated in the Mappilla outbreak which occurred in East Ernad in the Malabar district in February and March 1896	20th May 1896	Do.	Government allowance; is also employed as a tailor.
33	Pedatadvil Parodi	Do ..	Implicated in the Mappilla outbreak which occurred in Ernad and Walavanad talaks of the Malabar district in March and April 1896.	12th May 1891	Do.	Government allowance; he is also a physician.
34	Pezhungadan Vali Pidakkkal Moyan Kutti.	Do. ..	Do do.	1st January 1893 (date of detention under police surveillance).	Do.	Government allowance.
35	Chembratodiyil Raman ..	Do. ..	Implicated in the Mappilla conspiracy which took place at Angadipuram amsom, Walavanad taluk, Malabar district, in February 1894.	25th June 1894	Do.	Do.
36	Kattipolian Ahmad	Do. ..	Implicated in the Mappilla outbreak which occurred in East Ernad in the Malabar district in February and March 1896.	20th May 1896	Do.	Is a dubash in the office of the District Magistrate, Ramnad.
37	Kanyil Mammi	Do ..	Implicated in the Mappilla conspiracy which took place at Angadipuram amsom, Walavanad taluk, Malabar district, in February 1894.	28th June 1894	Do.	Government allowance; is also a garden maistri in Messrs. Spencer's Cigar Factory, Dindigul.
38	Pulpparam Mammutti ..	Do. ..	Do. do.	26th June 1894	Do. ..	Government allowance.
39	Velarangil Ahmad Kutti ..	Do. ..	Concerned in the murder by a gang of Mappillas in April 1893 of Maranath Nambudri, a landowner in the Ernad taluk of Malabar.	15th December 1893	Do.	Do.
40	Panhhadan Ahmad Haji ..	Do. ..	Implicated in the Mappilla outbreak which occurred in East Ernad in the Malabar district in February and March 1896.	20th May 1896	Do.	Do.

APPENDIX E.

[*Vide* Answer to Question No. 54 asked by the Hon'ble Raja Vasudeva Raja Avargal, Valiya Nambidi of Kollengode, at the meeting of the Legislative Council held on the 2nd April 1912.]

G.O. No. 303, Public, dated 7th March 1912.

The Secretary of State has sanctioned the following arrangements for the future administration of the Medical College and the General Hospital, Madras.

2. *Medical College.*—The office of Principal, Medical College, shall be separated from that of Senior Medical Officer, General Hospital, and a selected senior professor of the college shall be appointed Principal. He will be granted a staff allowance of Rs. 150 a month in addition to his pay as professor.

3. *General Hospital.*—(i) The duties of Senior Medical Officer, General Hospital, shall be entrusted to one of the senior physicians or surgeons of the institution who will, in consideration of the extra work devolving on him, be granted a staff allowance of Rs 150 a month in addition to his other emoluments. He will be debarred from all private practice except consulting practice.

(ii) The Resident Medical Officer, General Hospital, shall be relieved of professorial duties in the Medical College but shall be entrusted with the routine work connected with the internal economy and management of the hospital. He will be compensated for the loss of the local allowance of Rs. 200 *per mensem* attached to the minor professorship by the grant of an equivalent amount as local allowance in addition to his pay.

4. The existing post of Principal, Medical College, and Senior Medical Officer, General Hospital, will be abolished.

5. This sanction has been registered as No. 16 of 1912-13.

6. The Governor in Council has decided that the revised arrangements should be brought into force with effect from 1st April 1912. The Surgeon-General is requested to submit the necessary proposals for the approval of Government at an early date.

(True Extract.)

H. A. STUART,
Ag. Chief Secretary.

To the Surgeon-General
" Accountant-General.
Copy to the Financial department.

APPENDIX C.

[*Vide* Answer to Question No. 55 asked by the Hon'ble Raja Vasudeva Raja Avargal, Valiya Nambidi of Kollengode, at the meeting of the Legislative Council held on the 2nd April 1912.]

G.O. No. 1349 M., dated 21st August 1911.

[READ—G.O. No. 1131 M., dated 18th July 1911.]

In paragraph 1 of the proceedings read above the Government intimated their intention separately to consider the request of the Tanjore Municipal Council for the restoration of the privilege of electing its own chairman which was withdrawn under G.O. No. 1365 M., dated 11th November 1902. On a similar request made by the council towards the beginning of 1908, the Government, while acknowledging the endeavours made to improve the municipal administration, expressed their desire to watch for a further period the working of the municipality under the chairmanship of a nominated non-official and observed that if at the end of two years it was found that the improvement had been maintained they would be prepared to consider any representation which the council might then make.

2. In G.O. No. 1372 M., dated 23rd August 1909, however, the Government, when reviewing the report for 1908–09, were compelled to pronounce the opinion that the administration had retrograded in almost every direction and was most inefficient. A year later in G.O. No. 1158 M., dated 3rd August 1910, the verdict was that except in minor matters very little improvement was noticeable in the administration and it was stated that the blame for this unsatisfactory state of affairs must be equally distributed among the late chairman, the councillors and the late secretary. Notwithstanding changes in the *personnel* of the chairman and the secretary the administration during the year 1910–11 was such as to elicit the condemnation embodied in paragraph 1 of the order read above and reproduced below :—

"The record of the administration of the Tanjore municipality during 1910–11 furnishes ample justification for the unfavourable criticism embodied in the forwarding endorsement of the Collector. The collection work, which formed the subject of special censure in the review of the previous administration report, exhibited no improvement, the condition of the roads continued to be disgraceful, there was marked retrogression in regard to the work of the private sanvenging service, infantile vaccination was seriously neglected, and the councillors as a body do not appear to have given support to the executive or to have shown an intelligent interest in municipal affairs, while the secretary has failed to fulfil the promise of efficiency which he displayed during the period of his probation. The request of the council for the restoration of the privilege of electing its own chairman will be separately disposed of. For the present it will suffice to say that the character of the recent administration cannot be said to furnish any arguments in favour of such a change."

3. The system of employing a paid secretary under an honorary chairman has clearly proved a failure and there is no reason to suppose that matters would be in any way improved by substituting an elected for a nominated chairman. In these circumstances, His Excellency the Governor in Council sees no alternative but again to suggest to the council the employment of a full-time paid chairman. Incidentally this measure will vest the nomination to that appointment in the council itself under sub-section (2) of section 16 of the Madras District Municipalities Act, 1884.

4. The council will accordingly be requested to state whether, in modification of its previous resolutions No. 62/72, dated 15th February 1907, and No. 667, dated 28th May 1910, it is now prepared to entertain a paid chairman. If so, the scale of remuneration considered appropriate should be reported.

(True Extract.)

L. DAVIDSON,
Ag. Secretary to Government

APPENDIX D.

[*Vide* Answer to Question No. 64 asked by the Hon'ble Mr. Seshagiri Aiyar at the meeting of the Legislative Council held on the 2nd April 1912.]

Statement showing the receipts and charges under translation and printing fees for the years 1905 *to* 1910.

Year	Receipts.			Charges.		
	Rs.	A.	P.	Rs.	A.	P.
1905	1,16,895	9	0	99,521	8	11
1906	1,15,253	13	9	1,12,270	9	10
1907	1,25,612	6	9	1,11,857	10	8
1908	1,29,973	4	7	1,13,864	15	6
1909	1,26,891	10	7	99,743	1	3
1910	1,05,996	4	2	1,21,627	10	10
The balance on 31st December 1911 was				4,29,124	12	11

APPENDIX K.

[*Vide* Answer to Question No. 95 asked by the Hon'ble Rao Bahadur Krishnaswami Aiyangar A vergal at the meeting of the Legislative Council held on the 2nd April 1912.]

Statement showing the names of the Inspectors of Schools in charge of the circles during the last five years.

Old circles	1907–1908	1908–1909.	New circles	1909–1910	1910–1911.	1911–1912.
First	J. A. Yates, Esq.	J. A. Yates, Esq...	First.. .	J. A. Yates, Esq	J. A Yates Esq. .. .. G J Coulday, Esq .. .. Moulvi Muhammad Azam Sahib Bahadur. M.R.Ry. M. Kameswara Rao Pantulu.	Moulvi Muhammad Azam Sahib Bahadur
Second	M R Ry G V. Subbarayudu Sastri M.R.Ry. A. C. Pranatartharu Aiyar	M.R.Ry. G V. Subbarayudu Sastri Herbert Champion, Esq ..	Second ..	M.R.Ry. G. V. Subbarayudu Sastri. M.R.Ry. M. Kameswara Rao Pantulu.	M R Ry. G. V. Subbarayudu Sastri. Moulvi Muhammad Azam Sahib Bahadur. M.R.Ry. M. Kameswara Rao Pantulu.	M.R Ry G V. Subbarayudu Sastri
Third	Arthur I. Mayhew, Esq. .. M.R.Ry L C Williams Pillai. M.R Ry A. C. Pranatartharu Aiyar.	H. S. Duncan, Esq. .. R. G. Grieve, Esq. ..	Third ..	Herbert Champion, Esq. .	Herbert Champion, Esq .	Herbert Champion, Esq. M.R Ry. M Kameswara Rao Pantulu
Fourth ..	H. S Duncan, Esq .. .. M.R Ry. L. C. Williams Pillai. M.R.Ry. M Singamvelu Mudaliyar	M.R.Ry. L. C. Williams Pillai..	Fourth ..	R. G. Grieve, Esq. .. .. H. S. Duncan, Esq. .. .. M.R Ry A. C. Pranatartharu Aiyar.	M.R.Ry. A. C. Pranatartharu Aiyar.	M R.Ry Rao Bahadur A. C. Pranatartharu Aiyar.
Fifth	T T Logan, Esq. .. .. C. W. Mess, Esq. .. .. M.R Ry. A. C. Pranatartharu Aiyar	M.R Ry A. C. Pranatartharu Aiyar. Herbert Champion, Esq. .. H. O. Kershaw, Esq. .. .. M.R Ry V. R. Venkataramu Aiyar.	Fifth ..	H. O. Kershaw, Esq. .. .	H. O. Kershaw, Esq. ..	H. O. Kershaw, Esq
Sixth . ..	P. P Braithwaite, Esq. ..	P. P. Braithwaite, Esq. .. M R.Ry. V. R. Venkataramu Aiyar.	Sixth .	G J. Coulday, Esq .. .. M.R.Ry. L. C. Williams Pillai. M.R Ry A. S Vaidyanatha Aiyar. M R Ry V R. Venkataramu Aiyar.	T. O. Hodges, Esq. .. M R.Ry. A. S. Vaidyanatha Aiyar. M.R.Ry. V R. Venkataramu Aiyar.	T. O. Hodges, Esq H. A. Hart, Esq.
			Seventh .	R. G Grieve, Esq. .. M R Ry. A. S. Vaidyanatha Aiyar.	R. G Grieve, Esq. .. .. J H. Mackintosh, Esq. ..	K. G. Grieve, Esq. . J. E. Mackintosh, Esq.
			Eighth .	P P Braithwaite, Esq. .	P. P. Braithwaite, Esq. .	T. O. Hodges, Esq P. P. Braithwaite, Esq.
Inspector of European and Training Schools.	J H Stone Esq .. .. H. S Duncan, Esq. .. E W Middlemast, Esq ..	E. W. Middlemast, Esq. ..	Inspector of European and Training Schools.	Arthur I. Mayhew, Esq. .. H S Duncan, Esq .. .. E. W Middlemast, Esq. ..	E. W. Middlemast, Esq. .. R. Littlehailes, Esq.	C. Rainford, Esq. R. Littlehailes, Esq. J. H. Melville, Esq

APPENDIX F.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

MEMORANDUM.

With reference to rule 29 (1) of the Rules for the discussion of the annual Financial Statement, the Honourable Members of Council are informed that the only alterations which have been made in the figures of the Revised Financial Statement which was supplied to them on the 12th March last are increased allotments of ·30 under 24. MEDICAL and of 1·00 under 43. MINOR WORKS AND NAVIGATION—In charge of Civil Officers, and a corresponding total reduction of 1·30 under 45. CIVIL WORKS—PUBLIC WORKS DEPARTMENT. The increase of ·30 lakh under 24. MEDICAL is in consequence of the acceptance by Government of the Resolution moved by the Hon'ble Mr. M. Ramachandra Rao in the meeting of the Legislative Council of the 13th March 1912 in regard to the provision of grants-in-aid to hospitals and dispensaries affording medical aid to women and children. The additional provision of one lakh under 43. MINOR WORKS AND NAVIGATION—In charge of Civil Officers is entailed by the acceptance with modification of the proposal contained in the Hon'ble Mr Shanmukhum Pillai's resolution moved at the same meeting. The reduction of 1·30 lakhs which has been made under the head 45. CIVIL WORKS—PUBLIC WORKS DEPARTMENT with a view to keep the total Provincial expenditure unaltered has been distributed among several individual works. The only item of importance is that of the Collector's office building at Madura where the original provision of 1·50 lakhs has been reduced by ·45 lakh.

The budget figures for 1912–1913 under the heads 24. MEDICAL, 43. MINOR WORKS AND NAVIGATION—CIVIL and 45. CIVIL WORKS—PUBLIC WORKS DEPARTMENT have accordingly been altered from 29·09, 6·00 and 79·73, respectively, to 29·39, 7·00 and 78·43, respectively.

2. As so amended the Revised Financial Statement may be taken as the Final Financial Statement for 1912–1913.

2nd April 1912. H. A. STUART.

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